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IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending March 31, 1984

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
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sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
recei gas,
electr rvice,
incluc any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the
privilege of sports pro-
vided club m

There is percent
upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated o the state of Iowa,
such tax to be col erator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided in this section.

---NOTICE---

1. Tax Rate Change -

   The following report reflects Iowa Retail Sales Tax activity for the quarter ending March 31, 1984. On March 1, 1983, the sales and use tax rate was increased from 3 percent to 4 percent. As a result, the data for the March 1984 quarter is not directly comparable to March 1983 data which was computed at 3 percent for January and February and 4 percent for March.

   For individuals wishing to make comparisons to previous periods, it is suggested that taxable sales be used.

2. Adoption of 1980 Census -

   The sales tax statistical system has been updated to reflect 1980 census. As a result, eleven additional cities are now included in the section "RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS" beginning on page 40. In order to be included in this section, a city must have over 2,500 population and 40 or more sales tax returns for quarter (160-annual). This revision also has resulted in shifting between brackets on the table headed "COMPUTED TAX BY POPULATION GROUP" found on page VII.

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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - IX with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

TAXABLE SALES BY BUSINESS GROUP
QUARTER ENDING MARCH 31, 1984

Because of the enactment of the four percent sales tax on March 1, 1983, two months of that quarter were taxed at 3% and one at 4%. The March 1984 quarter represents the 4% tax. As a result, March 1983 and March 1984 computed tax figures are not comparable. For this reason "taxable sales" are presented so that a more accurate comparison can be made.

Taxable sales during the first quarter of 1984 amounted to $3,291,532,652*, however, this is not comparable to the same quarter in 1983 due to the exclusion of late filers. A comparison of taxable sales when late filers are excluded from both quarters shows a total of $3,291,510,141 for the March 1984 quarter and $3,170,968,570 for March 1983, an increase of $120,541,571 (3.80%). The same comparison is made for the number of businesses which totalled 86,386 for the quarter ending March 1984. When the late filers are excluded from both quarters, the number of businesses are 86,384 and 86,035 for 1984 and 1983, respectively. This provides an increase of 349 businesss or 0.41 percent for the remaining business groups.

Taxable Sales by Business Group

During the first quarter of 1984, the Utilities Group showed the largest increase in taxable sales with a 10.61 percent increase. The Services Group followed with a 10.17 percent increase. Six business groups reported an increase in the number of filers. The General Merchandise and Utilities showed the largest increases with 5.84 percent and 3.72 percent respectively, while the Building Materials (-3.69 percent) and Motor Vehicle (-3.46 percent) Groups showed the largest decrease.

Business Group	# Bus. Mar. 83	# Bus. Mar. 84	% Change # Bus.	Taxable Sales Mar. 83	Taxable Sales Mar. 84	% Change Taxable Sales
Nonresidents	38	45	18.42%	$ 3,319,773	852,608	-74.32%
Utilities	2,235	2,318	3.72	688,814,507	761,912,568	10.61
Building Materials	2,790	2,687	-3.69	141,081,312	139,280,522	-1.28
General Merchandise	1,388	1,469	5.84	312,150,146	299,248,940	-4.13
Food Dealers	2,337	2,280	-2.44	173,945,478	162,901,866	-6.35
Motor Vehicle	5,920	5,715	-3.46	187,139,079	198,039,619	5.82
Apparel	2,375	2,411	1.52	100,760,663	101,304,542	0.54
Home Furnishings	2,933	2,933	0.00	112,161,718	117,034,746	4.34
Eating and Drinking	6,886	6,844	-0.61	275,765,549	292,117,554	5.93
Specialty Retail	15,128	15,386	1.71	255,599,741	251,493,307	-1.61
Services	25,341	25,669	1.29	347,197,937	382,492,157	10.17
Wholesale Goods	8,628	8,547	-0.94	415,596,404	413,745,553	-0.45
Miscellaneous	10,036	10,080	.44	157,436,263	171,086,159	8.67
Late Filers	9,326	2*	*	67,415,608	22,511	*
TOTALS	95,361	86,386	*	$3,238,384,178	$3,291,532,652*	*

* State totals are not directly comparable to previous quarter due to exclusion of late filers.

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING MARCH 31, 1984

Counties	Returns	Taxable Sales	Computed Tax(1)
Adair	352	$ 9,072,082	$ 362,786
Adams	190	4,105,861	164,210
Allamakee	527	13,494,569	539,713
Appanoose	526	11,830,269	473,060
Audubon	321	7,382,864	295,265
Benton	772	16,955,693	678,201
Black Hawk	3,250	160,701,957	6,425,539
Boone	781	23,195,217	927,720
Bremer	765	21,573,258	862,541
Buchanan	708	15,758,251	630,169
Buena Vista	801	26,545,078	1,061,667
Butler	640	11,556,746	462,233
Calhoun	496	11,053,219	442,125
Carroll	843	29,556,220	1,182,218
Cass	725	19,174,554	766,492
Cedar	692	12,421,302	496,781
Cerro Gordo	1,520	66,075,246	2,642,810
Cherokee	584	16,217,093	648,621
Chickasaw	531	12,804,798	512,190
Clarke	303	8,217,581	328,934
Clay	774	25,112,709	1,003,967
Clayton	755	14,691,188	587,548
Clinton	1,529	55,382,766	2,215,213
Crawford	666	16,803,957	672,103
Dallas	924	26,133,995	1,045,234
Davis	301	5,670,831	226,824
Decatur	322	5,039,022	201,489
Delaware	556	14,188,293	567,457
Des Moines	1,186	53,196,924	2,127,752
Dickinson	662	14,305,048	569,966
Dubuque	2,243	105,482,986	4,218,710
Emmet	475	12,892,048	515,557
Fayette	821	23,321,851	932,535
Floyd	666	18,114,956	724,585
Franklin	463	11,353,088	454,123
Fremont	334	7,122,416	284,865
Greene	429	11,241,610	449,490
Grundy	476	11,110,852	444,427
Guthrie	431	8,319,332	332,670
Hamilton	607	17,280,666	691,063
Hancock	448	11,948,781	477,941
Hardin	869	24,275,549	970,913
Harrison	529	12,019,216	480,711
Henry	598	18,405,115	736,169
Howard	416	9,474,692	378,962
Humboldt	431	12,002,412	480,065
Ida	349	10,266,774	410,669
Iowa	575	15,258,848	610,308
Jackson	742	15,969,218	638,616
Jasper	1,073	36,961,108	1,478,374

(1) Not comparable to quarter ending March 31, 1983, due to one cent increase in sales tax on March 1, 1983.

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	558	$ 15,625,888	$ 624,580
Johnson	1,821	96,963,497	3,877,420
Jones	733	17,933,761	717,263
Keokuk	535	7,771,384	310,761
Kossuth	802	20,199,126	807,959
Lee	1,223	45,174,480	1,806,692
Linn	4,484	256,423,047	10,255,784
Louisa	330	6,362,231	254,440
Lucas	353	8,250,814	330,000
Lyon	447	7,864,558	314,549
Madison	392	6,393,758	255,760
Mahaska	790	23,991,315	959,628
Marion	859	26,219,261	1,048,639
Marshall	1,103	45,698,021	1,827,823
Mills	326	8,651,924	346,008
Mitchell	400	9,383,758	375,305
Monona	458	9,475,093	378,999
Monroe	281	6,641,043	265,618
Montgomery	493	14,484,043	578,986
Muscatine	1,137	45,081,683	1,802,927
O'Brien	686	16,467,363	658,531
Osceola	304	6,751,645	270,060
Page	699	19,363,749	774,508
Palo Alto	413	9,212,728	368,376
Plymouth	775	20,176,726	807,007
Pocahontas	479	9,544,352	381,821
Polk	8,065	593,870,243	23,753,255
Pottawattamie	1,851	84,184,785	3,367,284
Poweshiek	631	22,635,572	905,399
Ringgold	228	4,053,957	162,108
Sac	545	10,319,127	412,750
Scott	3,789	217,352,624	8,693,147
Shelby	556	12,797,805	511,762
Sioux	1,090	27,151,557	1,086,013
Story	1,769	76,583,199	3,062,989
Tama	644	15,460,765	618,295
Taylor	330	4,399,091	175,902
Union	471	12,947,893	517,906
Van Buren	378	3,296,160	131,831
Wapello	1,151	38,429,165	1,535,946
Warren	830	16,455,547	658,124
Washington	799	19,704,532	787,980
Wayne	333	4,000,692	160,015
Webster	1,404	59,116,882	2,364,233
Winnebago	479	12,254,971	490,003
Winneshiek	669	18,108,711	724,095
Woodbury	2,575	135,120,122	5,404,566
Worth	288	4,776,909	191,013
Wright	606	16,493,867	659,603
Nonresidents	45	852,608	34,105
Late Filers*	2	22,511	901
TOTAL	86,386	$3,291,532,652	$131,640,250

* State totals are not directly comparable to previous quarters due to the exclusion of late filers.

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING MARCH, 1984

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$54,335,227	41.28%
25,000 TO 50,000	$16,098,941	12.23%
10,000 TO 25,000	$10,356,634	7.87%
5,000 TO 10,000	$17,112,478	13.00%
2,500 TO 5,000	$10,917,019	8.29%
1,000 TO 2,500	$10,566,718	8.03%
500 TO 1,000	$4,400,308	3.34%
TOWNS UNDER 500	$2,713,967	2.06%
NON-PERMIT	$113,136	.09%
RURAL	$4,990,803	3.79%
OTHERS	$35,019	.03%
TOTALS (1)	$131,640,250	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

(1) State totals are not directly comparable to previous quarters due to exclusion of late filers.

RETAIL SALES TAX COLLECTION

BY COMPUTED TAX DUE
QUARTER ENDING MARCH, 1984

SIZE OF TAX DUE		NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $	24.99	23,286	29.16%	$92,100	.07%
25.00 -	49.99	5,514	6.91%	$200,362	.15%
50.00 -	99.99	6,677	8.36%	$484,146	.37%
100.00 -	149.99	4,398	5.51%	$542,405	.41%
150.00 -	199.99	3,197	4.00%	$554,538	.42%
200.00 -	249.99	2,485	3.11%	$554,554	.42%
250.00 -	499.99	8,543	10.70%	$3,099,014	2.35%
500.00 -	999.99	9,245	11.58%	$6,636,815	5.04%
1,000.00 -	1,499.99	4,663	5.84%	$5,706,125	4.33%
1,500.00 -	1,999.99	2,782	3.48%	$4,820,549	3.66%
2,000.00 -	2,499.99	1,752	2.19%	$3,917,667	2.98%
2,500.00 -	2,999.99	1,141	1.49%	$3,255,955	2.47%
3,000.00 -	3,999.99	1,578	1.98%	$5,448,407	4.14%
4,000.00 -	4,999.99	965	1.21%	$4,313,852	3.28%
5,000.00 -	9,999.99	2,051	2.57%	$14,271,370	10.84%
10,000.00 -	24,999.99	1,104	1.38%	$16,448,109	12.49%
25,000.00 -	49,999.99	252	.32%	$8,661,698	6.58%
50,000.00 -	99,999.99	81	.10%	$5,566,428	4.23%
100,000.00 &	OVER	84	.11%	$47,066,156	35.75%
TOTALS (1)		79,848	100.00%*	$131,640,250	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

(1) State totals are not directly comparable to previous quarters due to exclusion of late filers.

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING MARCH, 1984

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	19,593	24.54%	$1,721,341	.02%	$119,676	.09%
500 - 999	4,470	5.60%	$3,275,012	.04%	$123,431	.09%
1,000 - 1,999	5,525	6.92%	$7,998,882	.10%	$299,094	.23%
2,000 - 2,999	3,810	4.77%	$9,398,158	.12%	$340,021	.26%
3,000 - 3,999	2,895	3.63%	$10,066,457	.13%	$359,984	.27%
4,000 - 4,999	2,244	2.81%	$10,077,173	.13%	$350,570	.27%
5,000 - 9,999	7,273	9.11%	$52,816,436	.68%	$1,815,788	1.38%
10,000 - 24,999	11,363	14.23%	$186,764,460	2.40%	$6,164,914	4.68%
25,000 - 49,999	7,492	9.38%	$267,616,700	3.44%	$8,160,538	6.20%
50,000 - 99,999	5,861	7.34%	$415,791,449	5.35%	$10,825,792	8.22%
100,000 - 249,999	4,974	6.23%	$777,572,340	10.01%	$17,339,008	13.17%
250,000 - 499,999	2,019	2.53%	$701,671,887	9.03%	$12,988,049	9.87%
500,000 - 999,999	1,144	1.43%	$795,934,095	10.24%	$11,666,277	8.86%
1,000,000 & OVER	1,165	1.48%	$4,529,745,740	58.29%	$61,087,106	46.40%
TOTALS (1)	79,848	100.00%*	$7,770,450,130	100.00%*	$131,640,250	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING
** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

(1) State totals are not directly comparable to previous quarters due to exclusion of late filers.

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XI, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XI - XII present a review of Retailers Use Tax data by business group and by size of computed tax. Computed tax figures for the quarter ending March 31, 1984, are not comparable to the quarter ending March 31, 1983, due to the one cent increase in use tax on March 1, 1983.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending March 31, 1984

Business Group	No. of Returns	% of Returns	Computed(1) Tax	% of Tax
Utilities	109	1.50%	$ 565,225	4.19%
Building Materials	161	2.22	135,010	1.00
General Merchandise	15	0.21	389,985	2.89
Food Dealers	22	0.30	4,491	0.03
Motor Vehicle	117	1.62	130,023	0.96
Apparel	50	0.69	37,859	0.28
Home Furnishings	217	3.00	360,522	2.67
Eating and Drinking	20	0.28	8,630	0.06
Specialty Retail	572	7.90	1,048,519	7.76
Services	1,087	15.01	2,048,031	15.17
Wholesale Goods	2,339	32.31	3,524,795	26.10
Miscellaneous	2,531	34.96	5,251,556	38.89
Late Filers(2)	0	0.00	0	0.00
TOTAL	7,240	100.00%	$13,504,646	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
March 31, 1983 and 1984

Use Tax	March 1983	March 1984	% Change
Retailers			
Number of Returns	7,431	7,240(2)	(1)
Computed Tax	$ 10,170,718	$ 13,504,646(2)	(1)
Motor Vehicle*			
Number of Returns	117,353	120,821	(1)
Computed Tax	$ 12,656,033	$ 18,971,875	(1)
Consumers			
Number of Returns	4,881	4,719	(1)
Computed Tax	$ 3,489,684	$ 4,495,780	(1)

*Note: For reports after July 1, 1978, units reflect only taxable registrations. Previous reports contained both taxable and exempt

(1) Not comparable to quarter ending March 31, 1983, due to one cent increase in use tax on March 1, 1983.

(2) Totals are not directly comparable to previous quarter due to exclusion of late filers.

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING MARCH, 1984

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	2,951	40.76%	$339-	.00%
25.00 - 49.99	362	5.00%	$13,062	.10%
50.00 - 99.99	441	6.09%	$31,827	.24%
100.00 - 149.99	310	4.28%	$36,480	.28%
150.00 - 199.99	226	3.12%	$38,740	.29%
200.00 - 249.99	205	2.83%	$45,619	.34%
250.00 - 499.99	572	7.90%	$207,590	1.54%
500.00 - 999.99	589	8.14%	$422,038	3.13%
1,000.00 - 1,499.99	352	4.86%	$432,009	3.20%
1,500.00 - 1,999.99	217	3.00%	$377,669	2.80%
2,000.00 - 2,499.99	148	2.04%	$331,679	2.46%
2,500.00 - 2,999.99	111	1.53%	$302,885	2.24%
3,000.00 - 3,999.99	175	2.42%	$604,579	4.48%
4,000.00 - 4,999.99	101	1.40%	$447,974	3.32%
5,000.00 - 9,999.99	233	3.22%	$1,646,273	12.19%
10,000.00 - 24,999.99	165	2.28%	$2,519,879	18.66%
25,000.00 - 49,999.99	41	.57%	$1,476,590	10.93%
50,000.00 - 99,999.99	26	.36%	$1,773,284	13.13%
100,000.00 & OVER	15	.21%	$2,794,808	20.70%
TOTALS (1)	7,240	100.00%*	$13,504,646	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

(1) State totals are not directly comparable to previous quarters due to exclusion of late filers.

LOCAL OPTION HOTEL/MOTEL TAX

As of March 31, 1984, the local option hotel/motel tax is currently imposed in twenty-one cities and in one county in Iowa. Since the report for the quarter ending March 31, 1983, Burlington, Coralville, Iowa City and Ottumwa have joined the other jurisdictions already imposing the hotel/motel tax. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, nineteen of the jurisdictions have elected to impose a 5 percent rate, two jurisdictions have imposed a 3 percent rate, and one jurisdiction has imposed a 4 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending March 31, 1984, a total of $1,025,603.36 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Change March 83 March 84
Altoona	5%	$ 11,666.26	12.30%
Ankeny	5%	7,879.48	27.73
Burlington(3)	5%	42,918.61	(2)
Cedar Rapids	5%	123,959.65	-1.03
Clive	5%	12,490.80	-15.93
Coralville(4)	5%	64,779.63	(2)
Council Bluffs	5%	38,385.89	-6.40
Davenport	5% (5)	82,241.88	(2)
Des Moines	5%	316,056.87	73.47
Dubuque	5%	57,064.09	-0.21
Indianola	5%	749.29	42.36
Iowa City(3)	5%	21,229.58	(2)
Johnston	5%	13,327.99	25.33
Muscatine	4%	20,297.13	8.65
Ottumwa(3)	5%	19,501.57	(2)
Polk County	5%	41,289.23	42.03
Sergeant Bluff	3%	649.25	-5.04
Sioux City	3%	33,972.80	-11.33
Urbandale	5%	43,410.87	25.63

LOCAL OPTION HOTEL/MOTEL TAX (CONTINUED)

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Change March 83 March 84
Waterloo	5%	44,862.75	58.56
West Des Moines	5%	26,550.45	-6.34
Windsor Heights	5%	2,319.29	39.37
		1,025,603.36	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from previous quarter along with penalty and interest.
(2) Not comparable to the previous years quarter.
(3) Tax Implemented April 1, 1983.
(4) Tax Implemented July 1, 1983.
(5) Rate increased from 4% to 5% April 1, 1983.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT		15	$852,608	$34-105	.03%
ADAIR	COUNTY				
GREENFIELD*		129	$4,417,202	$196,687	.15%
ADAIR		48	$2,347,297	$93,849	.07%
STUART		28	$563,179	$22,520	.02%
BRIDGEWATER		21	$293,859	$11,710	.01%
FONTANELLE		32	$376,363	$15,054	.01%
ORIENT		19	$161,709	$6,468	.00%
NON-PERMIT		1	$6,132	$245	.00%
OTHER		74	$406,321	$16,253	.01%
* TOTAL COUNTY *		352	$9,072,082	$362,786	.28%
ADAMS	COUNTY				
CORNING*		122	$3,738,716	$149,527	.11%
PRESCOTT		13	$88,333	$3,534	.00%
NON-PERMIT		0	$0	$0	.00%
OTHER		55	$278,812	$11,149	.01%
* TOTAL COUNTY *		190	$4,105,861	$164,210	.12%
ALLAMAKEE	COUNTY				
WAUKON*		183	$5,590,493	$223,615	.17%
LANSING		67	$1,458,762	$58,349	.04%
POSTVILLE		89	$4,399,130	$175,902	.13%
NEW ALBIN		32	$575,746	$23,030	.02%
HARPERS FERRY		27	$156,955	$6,276	.00%
NON-PERMIT		4	$67,811	$2,713	.00%
OTHER		125	$1,245,652	$49-828	.04%
* TOTAL COUNTY *		527	$13-494,569	$539-713	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	241	$9,845,708	$393,778	.30%
CINCINNATI	13	$64,008	$2,539	.00%
MORAVIA	36	$268,585	$10,746	.01%
MOULTON	34	$347,734	$13,884	.01%
MYSTIC	20	$77,777	$3,112	.00%
NON-PERMIT	1	$230	$9	.00%
OTHER	131	$1,226,227	$48,992	.04%
* TOTAL COUNTY *	526	$11,830,269	$473,060	.36%
AUDUBON COUNTY				
AUDUBON*	157	$6,121,751	$244,841	.19%
EXIRA	53	$570,329	$22,801	.02%
KIMBALLTON	25	$284,647	$11,386	.01%
NON-PERMIT	2	$17,146	$686	.00%
OTHER	84	$388,991	$15,551	.01%
* TOTAL COUNTY *	321	$7,382,864	$295,265	.22%
BENTON COUNTY				
BELLE PLAINE	119	$3,636,581	$145,459	.11%
VINTON*	208	$7,997,652	$319,912	.24%
BLAIRSTOWN	41	$789,085	$31,566	.02%
SHELLSBURG	27	$308,205	$12,324	.01%
VAN HORNE	35	$572,044	$22,874	.02%
ATKINS	34	$376,392	$15,054	.01%
GARRISON	21	$112,688	$4,506	.00%
KEYSTONE	36	$1,153,562	$46,142	.04%
MT AUBURN	14	$91,349	$3,655	.00%
NEWHALL	32	$559,163	$22,365	.02%
NORWAY	24	$592,383	$23,692	.02%
URBANA	25	$113,241	$4,530	.00%
WALFORD	14	$185,989	$7,438	.01%
NON-PERMIT	2	$5,396	$216	.00%
OTHER	140	$461,763	$18,468	.01%
* TOTAL COUNTY *	772	$16,955,693	$678,201	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,961	$115,944,971	$4,636,495	3.52%
CEDAR FALLS	840	$38,134,102	$1,524,425	1.16%
EVANSDALE	29	$1,504,264	$57,912	.05%
ELK RUN HTS	13	$185,117	$7,403	.01%
HUDSON	66	$1,266,339	$50,645	.04%
LA PORTE CITY	108	$1,658,729	$66,347	.05%
DUNKERTON	35	$326,263	$13,048	.01%
JANESVILLE	12	$133,124	$5,326	.00%
GILBERTVILLE	36	$328,442	$13,134	.01%
RAYMOND	17	$217,842	$8,694	.01%
NON-PERMIT	23	$123,324	$4,932	.00%
OTHER	110	$879,440	$35,178	.03%
* TOTAL COUNTY *	3,250	$160,701,957	$6,425,539	4.88%
BOONE COUNTY				
BOONE*	433	$17,497,964	$699,835	.53%
MADRID	84	$2,120,901	$84,826	.06%
OGDEN	81	$1,789,697	$71,592	.05%
BOXHOLM	18	$176,236	$7,048	.01%
PILOT MOUND	12	$59,765	$2,391	.00%
NON-PERMIT	8	$4,174	$167	.00%
OTHER	145	$1,546,460	$61,861	.05%
* TOTAL COUNTY *	781	$23,195,217	$927,720	.70%
BREMER COUNTY				
WAVERLY*	288	$13,891,011	$555,449	.42%
SUMNER	116	$2,981,545	$119,199	.09%
TRIPOLI	60	$1,087,166	$43,475	.03%
DENVER	63	$1,163,314	$46,535	.04%
JANESVILLE	22	$390,250	$15,537	.01%
READLYN	42	$755,830	$30,225	.02%
FREDERIKA	10	$45,166	$1,807	.00%
PLAINFIELD	23	$301,679	$12,065	.01%
NON-PERMIT	2	$1,927	$77	.00%
OTHER	139	$954,370	$38,172	.03%
* TOTAL COUNTY *	765	$21,573,258	$862,541	.66%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	251	$9,195,498	$367,720	.28%
JESUP	81	$2,069,609	$82,784	.06%
FAIRBANK	46	$875,749	$35,026	.03%
HAZLETON	41	$424,610	$16,984	.01%
LAMONT	24	$259,971	$10,399	.01%
WINTHROP	43	$731,354	$29,255	.02%
AURORA	15	$128,616	$5,145	.00%
BRANDON	24	$167,428	$6,696	.01%
QUASQUETON	13	$88,290	$3,490	.00%
ROWLEY	15	$111,375	$4,454	.00%
NON-PERMIT	5	$17,296	$691	.00%
OTHER	150	$1,688,455	$67,525	.05%
* TOTAL COUNTY *	708	$15,758,251	$630,169	.48%
BUENA VISTA COUNTY				
STORM LAKE*	392	$19,585,552	$783,340	.60%
ALTA	80	$1,870,546	$74,805	.06%
ALBERT CITY	43	$795,863	$31,814	.02%
MARATHON	20	$282,922	$11,317	.01%
NEWELL	54	$1,068,171	$42,728	.03%
SIOUX RAPIDS	61	$1,410,376	$56,413	.04%
REMBRANDT	21	$123,935	$4,959	.00%
LINN GROVE	15	$62,579	$2,502	.00%
NON-PERMIT	4	$10,308	$416	.00%
OTHER	111	$1,334,826	$53,373	.04%
* TOTAL COUNTY *	801	$26,545,078	$1,061,667	.81%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	63	$1,120,921	$44,839	.03%
GREENE	76	$1,824,546	$72,980	.06%
PARKERSBURG	90	$1,678,997	$67,159	.05%
SHELL ROCK	62	$528,060	$21,126	.02%
ALLISON*	69	$3,149,106	$125,962	.10%
APLINGTON	49	$1,230,493	$49,223	.04%
DUMONT	38	$781,406	$31,255	.02%
NEW HARTFORD	30	$315,752	$12,632	.01%
AREDALE	11	$99,684	$3,957	.00%
BRISTOW	15	$67,240	$2,682	.00%
NON-PERMIT	1	$11,102	$444	.00%
OTHER	136	$749,439	$29,974	.02%
* TOTAL COUNTY *	640	$11,556,746	$462,233	.35%
CALHOUN COUNTY				
LAKE CITY	96	$2,659,006	$106,364	.08%
MANSON	88	$2,437,468	$97,496	.07%
ROCKWELL CITY*	114	$3,133,374	$125,338	.10%
LOHRVILLE	34	$177,752	$7,110	.01%
POMEROY	41	$1,077,104	$43,076	.03%
FARNHAMVILLE	27	$1,155,720	$46,229	.04%
SOMERS	10	$18,795	$751	.00%
NON-PERMIT	1	$311	$12	.00%
OTHER	85	$393,689	$15,749	.01%
* TOTAL COUNTY *	496	$11,053,219	$442,125	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CARROLL COUNTY				
CARROLL*	394	$20,597,551	$823,905	.83%
COON RAPIDS	74	$1,814,028	$72,557	.06%
MANNING	86	$2,227,187	$89,056	.07%
BREDA	41	$578,873	$23,155	.02%
GLIDDEN	48	$1,720,985	$68,842	.05%
ARCADIA	24	$536,580	$21,542	.02%
DEDHAM	20	$267,076	$10,682	.01%
HALBUR	14	$477,418	$19,098	.01%
LIDDERDALE	10	$37,194	$1,486	.00%
TEMPLETON	27	$325,811	$13,033	.01%
NON-PERMIT	2	$3,528	$141	.00%
OTHER	103	$967,989	$38,721	.03%
* TOTAL COUNTY *	843	$29,556,220	$1,182,218	.90%
CASS COUNTY				
ATLANTIC*	358	$14,376,355	$574,575	.44%
ANITA	77	$997,854	$39,899	.03%
GRISWOLD	74	$1,435,264	$57,413	.04%
LEWIS	29	$188,754	$7,549	.01%
CUMBERLAND	26	$265,008	$10,603	.01%
MARNE	11	$58,518	$2,341	.00%
MASSENA	39	$831,719	$33,268	.03%
NON-PERMIT	2	$686	$28	.00%
OTHER	109	$1,020,376	$40,816	.03%
* TOTAL COUNTY *	725	$19,174,554	$766,492	.58%
CEDAR COUNTY				
TIPTON*	178	$4,887,890	$195,512	.15%
DURANT	79	$1,817,075	$72,683	.06%
MECHANICSVILLE	40	$521,362	$20,852	.02%
WEST BRANCH	81	$945,399	$37,816	.03%
CLARENCE	51	$804,096	$32,141	.02%
LOWDEN	50	$1,066,955	$42,675	.03%
STANWOOD	43	$803,010	$32,115	.02%
BENNETT	32	$401,698	$16,045	.01%
NON-PERMIT	1	$4,583	$183	.00%
OTHER	137	$1,169,234	$46,759	.04%
* TOTAL COUNTY *	692	$12,421,302	$496,761	.38%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CERRO GORDO COUNTY				
MASON CITY*	940	$52,066,188	$2,082,652	1.58%
CLEAR LAKE	300	$10,736,810	$429,269	.33%
VENTURA	21	$413,134	$16,524	.01%
ROCKWELL	42	$459,256	$18,366	.01%
MESERVEY	20	$146,497	$5,860	.00%
PLYMOUTH	11	$214,219	$8,569	.01%
SWALEDALE	14	$124,971	$5,000	.00%
THORNTON	25	$204,010	$8,160	.01%
NON-PERMIT	13	$196,615	$7,866	.01%
OTHER	134	$1,513,546	$60,544	.05%
* TOTAL COUNTY *	1,520	$66,075,246	$2,642,810	2.01%
CHEROKEE COUNTY				
CHEROKEE*	284	$12,253,603	$490,082	.37%
MARCUS	72	$1,334,677	$53,382	.04%
AURELIA	58	$623,730	$24,949	.02%
CLEGHORN	11	$123,555	$4,942	.00%
MERIDEN	13	$82,163	$3,287	.00%
QUIMBY	25	$959,547	$38,363	.03%
WASHTA	14	$46,841	$1,874	.00%
NON-PERMIT	2	$25,118	$1,004	.00%
OTHER	105	$767,859	$30,718	.02%
* TOTAL COUNTY *	584	$16,217,093	$648,621	.49%
CHICKASAW COUNTY				
NEW HAMPTON*	199	$8,161,542	$326,457	.25%
NASHUA	74	$1,655,715	$66,230	.05%
FREDERICKSBURG	60	$1,072,323	$42,894	.03%
LAWLER	34	$701,240	$28,049	.02%
ALTA VISTA	22	$312,018	$12,480	.01%
IONIA	19	$238,201	$9,529	.01%
NON-PERMIT	1	$1,093	$44	.00%
OTHER	122	$662,666	$26,507	.02%
* TOTAL COUNTY *	531	$12,804,798	$512,190	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLARKE COUNTY				
OSCEOLA*	210	$7,517,628	$300,939	.23%
MURRAY	29	$222,731	$8,909	.01%
WOODBURN	10	$50,063	$2,002	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	54	$427,159	$17,084	.01%
* TOTAL COUNTY *	303	$8,217,581	$328,934	.25%
CLAY COUNTY				
SPENCER*	525	$22,428,696	$896,625	.68%
EVERLY	35	$1,044,355	$41,775	.03%
PETERSON	33	$429,928	$17,175	.01%
DICKENS	11	$94,558	$3,782	.00%
FOSTORIA	11	$127,505	$5,101	.00%
GREENVILLE	11	$10,579	$424	.00%
ROYAL	29	$250,912	$10,035	.01%
WEBB	14	$153,265	$6,131	.00%
NON-PERMIT	13	$16,445	$659	.00%
OTHER	92	$556,466	$22,260	.02%
* TOTAL COUNTY *	774	$25,112,709	$1,003,967	.76%
CLAYTON COUNTY				
ELKADER*	113	$4,863,663	$194,549	.15%
GUTTENBERG	101	$2,120,164	$84,777	.06%
MONONA	79	$1,841,909	$73,675	.06%
STRAWBERRY PT	72	$1,307,704	$52,313	.04%
EDGEWOOD	42	$1,065,011	$42,600	.03%
GARNAVILLO	44	$569,020	$22,765	.02%
MARQUETTE	19	$237,380	$9,496	.01%
MCGREGOR	69	$657,276	$26,288	.02%
FARMERSBURG	13	$141,447	$5,658	.00%
LUANA	19	$188,092	$7,523	.01%
VOLGA CITY	17	$105,976	$4,238	.00%
NON-PERMIT	3	$17,421	$697	.00%
OTHER	164	$1,576,125	$62,969	.05%
* TOTAL COUNTY *	755	$14,691,188	$587,548	.45%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	836	$42,678,566	$1,707,091	1.30%
DE WITT	185	$7,102,379	$284,081	.22%
CAMANCHE	88	$1,023,736	$40,950	.03%
DELMAR	13	$58,239	$2,330	.00%
GRAND MOUND	33	$268,589	$10,742	.01%
LOST NATION	49	$559,051	$22,364	.02%
WHEATLAND	41	$939,145	$37,566	.03%
CALAMUS	16	$297,992	$11,919	.01%
CHARLOTTE	16	$350,333	$14,014	.01%
GOOSE LAKE	10	$84,425	$3,346	.00%
LOW MOOR	23	$188,241	$7,530	.01%
TORONTO	12	$110,338	$4,414	.00%
NON-PERMIT	10	$19,985	$799	.00%
OTHER	197	$1,701,747	$68,067	.05%
* TOTAL COUNTY *	1,529	$55,382,766	$2,215,213	1.68%
CRAWFORD COUNTY				
DENISON*	292	$11,933,769	$477,342	.36%
CHARTER OAK	41	$1,034,419	$41,377	.03%
DOW CITY	30	$236,656	$9,468	.01%
MANILLA	44	$814,781	$32,567	.02%
SCHLESWIG	54	$762,101	$30,437	.02%
VAIL	24	$187,138	$7,488	.01%
DELOIT	10	$58,595	$2,344	.00%
KIRON	26	$366,719	$14,668	.01%
RICKETTS	16	$99,824	$3,993	.00%
WESTSIDE	24	$416,276	$16,652	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	105	$893,679	$35,747	.03%
* TOTAL COUNTY *	666	$16,803,957	$672,103	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	276	$10,587,385	$423,456	.32%
ADEL*	124	$7,272,327	$290,865	.22%
DALLAS CENTER	60	$657,041	$26,274	.02%
DEXTER	30	$497,846	$19,908	.02%
REDFIELD	40	$273,776	$10,946	.01%
WAUKEE	55	$2,072,163	$82,884	.06%
WOODWARD	42	$697,589	$27,868	.02%
DE SOTO	24	$391,640	$15,667	.01%
GRANGER	31	$879,990	$35,201	.03%
MINBURN	15	$172,223	$6,888	.01%
VAN METER	19	$277,149	$11,068	.01%
NON-PERMIT	8	$112,471	$4,498	.00%
OTHER	200	$2,242,375	$89,691	.07%
* TOTAL COUNTY *	924	$26,133,995	$1,045,234	.79%
DAVIS COUNTY				
BLOOMFIELD*	145	$4,694,745	$187,766	.14%
DRAKESVILLE	15	$39,903	$1,595	.00%
PULASKI	14	$225,861	$9,035	.01%
NON-PERMIT	2	$2,854	$115	.00%
OTHER	125	$707,468	$28,293	.02%
* TOTAL COUNTY *	301	$5,670,831	$226,824	.17%
DECATUR COUNTY				
LAMONI	88	$1,941,042	$77,620	.06%
LEON*	97	$2,499,366	$99,922	.08%
DAVIS CITY	15	$62,063	$2,465	.00%
DECATUR CITY	14	$163,816	$6,552	.00%
GARDEN GROVE	13	$45,317	$1,812	.00%
GRAND RIVER	16	$70,476	$2,820	.00%
WELDON	15	$77,280	$3,093	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	64	$179,640	$7,185	.01%
* TOTAL COUNTY *	322	$5,039,022	$201,489	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	232	$10,223,664	$408,935	.31%
EARLVILLE	44	$521,921	$20,875	.02%
EDGEWOOD	11	$110,022	$4,402	.00%
HOPKINTON	30	$884,598	$35,382	.03%
COLESBURG	18	$235,190	$9,362	.01%
DELHI	26	$348,390	$13,937	.01%
GREELEY	14	$150,991	$6,041	.00%
RYAN	23	$114,269	$4,569	.00%
NON-PERMIT	1	$45,125	$1,805	.00%
OTHER	157	$1,554,123	$62,149	.05%
* TOTAL COUNTY *	556	$14,188,293	$567,457	.43%
DES MOINES COUNTY				
BURLINGTON*	764	$41,918,014	$1,676,619	1.27%
MEDIAPOLIS	84	$2,065,918	$82,626	.06%
WEST BURLINGTON	141	$6,979,090	$279,158	.21%
DANVILLE	33	$930,039	$37,200	.03%
NON-PERMIT	4	$12,407	$496	.00%
OTHER	160	$1,291,456	$51,653	.04%
* TOTAL COUNTY *	1,186	$53,196,924	$2,127,752	1.62%
DICKINSON COUNTY				
MILFORD	110	$2,286,432	$91,456	.07%
SPIRIT LAKE*	208	$7,818,529	$312,692	.24%
ARNOLDS PARK	77	$957,229	$38,288	.03%
LAKE PARK	61	$1,225,769	$49,026	.04%
OKOBOJI	37	$985,953	$39,439	.03%
SUPERIOR	11	$210,619	$8,427	.01%
TERRIL	19	$199,888	$7,996	.01%
NON-PERMIT	5	$5,443	$217	.00%
OTHER	134	$615,166	$22,425	.02%
* TOTAL COUNTY *	662	$14,305,048	$569,966	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,544	$87,211,010	$3,487,931	2.65%
CASCADE	82	$2,163,812	$86,549	.07%
DYERSVILLE	160	$7,176,020	$286,921	.22%
EPWORTH	26	$570,471	$22,822	.02%
FARLEY	42	$814,692	$32,590	.02%
BERNARD	21	$179,505	$7,180	.01%
HOLY CROSS	20	$348,598	$13,944	.01%
LUXEMBURG	15	$127,219	$5,089	.00%
NEW VIENNA	22	$667,139	$26,686	.02%
PEOSTA	14	$282,505	$11,300	.01%
WORTHINGTON	24	$286,430	$11,458	.01%
ZWINGLE	12	$45,124	$1,806	.00%
NON-PERMIT	30	$149,385	$5,996	.00%
OTHER	231	$5,461,076	$218,438	.17%
* TOTAL COUNTY *	2,243	$105,482,986	$4,218,710	3.20%
EMMET COUNTY				
ESTHERVILLE*	276	$10,408,106	$416,234	.32%
ARMSTRONG	69	$1,485,592	$59,413	.05%
RINGSTED	28	$398,348	$15,931	.01%
WALLINGFORD	15	$111,445	$4,437	.00%
NON-PERMIT	2	$12,058	$483	.00%
OTHER	85	$476,499	$19,059	.01%
* TOTAL COUNTY *	475	$12,692,048	$515,557	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	280	$11,652,399	$465,944	.35%
FAYETTE	61	$684,969	$27,396	.02%
WEST UNION*	129	$4,880,427	$195,036	.15%
ARLINGTON	21	$511,029	$20,438	.02%
CLERMONT	29	$1,022,326	$40,894	.03%
ELGIN	31	$510,520	$20,419	.02%
HAWKEYE	25	$517,189	$20,686	.02%
MAYNARD	21	$542,127	$21,687	.02%
ST LUCAS	14	$193,817	$7,752	.01%
WADENA	12	$54,921	$2,196	.00%
WAUCOMA	16	$270,935	$10,837	.01%
WESTGATE	12	$75,797	$3,032	.00%
NON-PERMIT	2	$2,277	$91	.00%
OTHER	168	$2,403,118	$96,127	.07%
* TOTAL COUNTY *	821	$23,321,851	$932,535	.71%
FLOYD COUNTY				
CHARLES CITY*	335	$13,753,020	$550,119	.42%
NORA SPRINGS	62	$944,326	$37,775	.03%
ROCKFORD	51	$977,373	$39,095	.03%
FLOYD	16	$585,018	$23,403	.02%
MARBLE ROCK	30	$342,309	$13,692	.01%
RUDD	25	$309,968	$12,397	.01%
NON-PERMIT	2	$1,882	$76	.00%
OTHER	145	$1,201,060	$48,028	.04%
* TOTAL COUNTY *	666	$18,114,956	$724,585	.55%
FRANKLIN COUNTY				
HAMPTON*	229	$8,554,503	$342,186	.26%
ACKLEY	11	$93,963	$3,758	.00%
SHEFFIELD	54	$961,880	$38,477	.03%
ALEXANDER	12	$115,207	$4,610	.00%
COULTER	20	$96,442	$3,837	.00%
GENEVA	10	$132,483	$5,299	.00%
LATIMER	31	$591,679	$23,668	.02%
NON-PERMIT	2	$4,457	$188	.00%
OTHER	94	$802,474	$32,100	.02%
* TOTAL COUNTY *	463	$11,353,088	$454,123	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	75	$2,276,497	$91,057	.07%
SIDNEY*	58	$1,039,744	$41,570	.03%
TABOR	49	$631,826	$25,268	.02%
FARRAGUT	22	$279,756	$11,190	.01%
RANDOLPH	10	$88,225	$3,528	.00%
RIVERTON	14	$135,423	$5,416	.00%
THURMAN	10	$59,805	$2,392	.00%
NON-PERMIT	3	$6,331	$252	.00%
OTHER	93	$2,604,809	$104,190	.08%
* TOTAL COUNTY *	334	$7,122,416	$284,865	.22%
GREENE COUNTY				
JEFFERSON*	205	$8,529,973	$341,024	.26%
CHURDAN	35	$246,253	$9,850	.01%
GRAND JCT	54	$1,018,051	$40,720	.03%
SCRANTON	35	$566,123	$22,644	.02%
PATON	21	$427,369	$17,096	.01%
RIPPEY	20	$147,015	$5,861	.00%
NON-PERMIT	3	$10,404	$416	.00%
OTHER	56	$296,422	$11,859	.01%
* TOTAL COUNTY *	429	$11,241,610	$449,490	.34%
GRUNDY COUNTY				
GRUNDY CENTER*	126	$5,198,145	$207,926	.16%
REINBECK	80	$1,758,629	$70,345	.05%
CONRAD	59	$1,130,721	$45,228	.03%
DIKE	38	$1,211,041	$48,444	.04%
WELLSBURG	41	$850,431	$34,017	.03%
BEAMAN	15	$351,666	$14,064	.01%
HOLLAND	21	$166,314	$6,654	.01%
NON-PERMIT	1	$654	$26	.00%
OTHER	95	$443,251	$17,723	.01%
* TOTAL COUNTY *	476	$11,110,852	$444,427	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	116	$3,841,250	$153,604	.12%
PANORA	59	$1,087,478	$43,499	.03%
STUART	64	$1,463,009	$59,319	.05%
BAYARD	29	$480,773	$19,231	.01%
CASEY	28	$286,847	$11,417	.01%
BAGLEY	22	$360,840	$14,434	.01%
JAMAICA	11	$65,809	$2,633	.00%
MENLO	16	$190,295	$7,613	.01%
YALE	15	$196,669	$7,866	.01%
NON-PERMIT	2	$1,586	$63	.00%
OTHER	69	$324,776	$12,991	.01%
* TOTAL COUNTY *	431	$8,319,332	$332,670	.25%
HAMILTON COUNTY				
WEBSTER CITY*	300	$10,375,488	$414,855	.32%
JEWELL	54	$2,356,610	$94,264	.07%
STRATFORD	42	$1,055,342	$42,214	.03%
WILLIAMS	32	$768,394	$30,735	.02%
BLAIRSBURG	14	$222,066	$8,883	.01%
ELLSWORTH	23	$645,950	$25,841	.02%
KAMRAR	14	$100,165	$4,007	.00%
RANDALL	14	$92,290	$3,691	.00%
STANHOPE	19	$246,812	$9,873	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	95	$1,417,549	$56,700	.04%
* TOTAL COUNTY *	607	$17,280,666	$691,063	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK COUNTY				
BRITT	110	$3,649,578	$145,983	.11%
GARNER*	102	$4,808,448	$192,334	.15%
KANAWHA	37	$1,617,935	$64,718	.05%
KLEMME	30	$390,325	$15,612	.01%
CORWITH	20	$373,927	$14,954	.01%
CRYSTAL LAKE	12	$144,972	$5,799	.00%
GOODELL	12	$40,889	$1,636	.00%
WODEN	15	$175,114	$7,004	.01%
FOREST CITY	12	$82,316	$3,292	.00%
NON-PERMIT	2	$1,072	$42	.00%
OTHER	96	$664,205	$26,567	.02%
* TOTAL COUNTY *	448	$11,948,781	$477,941	.36%
HARDIN COUNTY				
IOWA FALLS	286	$11,812,743	$472,482	.36%
ACKLEY	89	$1,668,935	$66,723	.05%
ELDORA*	142	$4,282,359	$171,244	.13%
ALDEN	42	$612,371	$24,496	.02%
HUBBARD	55	$1,426,987	$57,076	.04%
RADCLIFFE	32	$497,971	$19,919	.02%
STEAMBOAT ROCK	20	$171,275	$6,852	.01%
UNION	32	$695,895	$27,836	.02%
NON-PERMIT	1	$2,421	$97	.00%
OTHER	170	$3,104,592	$124,188	.09%
* TOTAL COUNTY *	869	$24,275,549	$970,913	.74%
HARRISON COUNTY				
DUNLAP	67	$1,457,065	$58,280	.04%
LOGAN*	68	$1,628,429	$65,136	.05%
MISSOURI VALLEY	134	$5,103,277	$204,105	.16%
WOODBINE	66	$1,564,421	$62,577	.05%
MODALE	10	$182,012	$7,258	.01%
MONDAMIN	26	$345,011	$13,799	.01%
PERSIA	24	$143,400	$5,736	.00%
PISGAH	26	$152,303	$6,092	.00%
NON-PERMIT	2	$4,213	$168	.00%
OTHER	106	$1,439,085	$57,560	.04%
* TOTAL COUNTY *	529	$12,019,216	$480,711	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HENRY COUNTY				
MT PLEASANT*	254	$13,311,176	$532,432	.40%
NEW LONDON	61	$957,630	$38,305	.03%
WAYLAND	39	$661,583	$26,461	.02%
WINFIELD	65	$1,245,411	$49,817	.04%
OLDS	19	$228,705	$9,149	.01%
SALEM	18	$96,841	$3,875	.00%
NON-PERMIT	1	$4,084	$163	.00%
OTHER	141	$1,899,685	$75,967	.06%
* TOTAL COUNTY *	596	$18,405,115	$736,169	.56%
HOWARD COUNTY				
CRESCO*	188	$6,997,733	$279,907	.21%
ELMA	36	$406,106	$16,244	.01%
LIME SPRINGS	33	$455,867	$18,214	.01%
RICEVILLE	19	$380,672	$15,226	.01%
CHESTER	23	$376,464	$15,057	.01%
PROTIVIN	23	$441,483	$17,660	.01%
NON-PERMIT	1	$1,724	$69	.00%
OTHER	93	$414,643	$16,565	.01%
* TOTAL COUNTY *	416	$9,474,692	$378,962	.29%
HUMBOLDT COUNTY				
HUMBOLDT	199	$9,693,646	$387,711	.29%
DAKOTA CITY*	30	$213,332	$8,535	.01%
GILMORE CITY	13	$84,044	$3,362	.00%
LIVERMORE	29	$309,973	$12,400	.01%
BODE	19	$277,765	$11,111	.01%
RENWICK	24	$679,827	$27,192	.02%
THOR	11	$103,405	$4,137	.00%
NON-PERMIT	1	$23,096	$924	.00%
OTHER	105	$617,324	$24,693	.02%
* TOTAL COUNTY *	431	$12,002,412	$480,065	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1964

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IDA COUNTY				
HOLSTEIN	85	$1,950,948	$78,037	.06%
IDA GROVE*	145	$7,144,924	$285,793	.22%
BATTLE CREEK	36	$526,436	$21,061	.02%
ARTHUR	15	$89,483	$3,580	.00%
GALVA	18	$138,376	$5,535	.00%
NON-PERMIT	1	$1,805	$72	.00%
OTHER	49	$414,802	$16,591	.01%
* TOTAL COUNTY *	349	$10,266,774	$410,669	.31%
IOWA COUNTY				
MARENGO*	113	$4,095,925	$163,788	.12%
NORTH ENGLISH	48	$918,970	$36,761	.03%
WILLIAMSBURG	101	$3,856,690	$154,263	.12%
VICTOR	55	$858,544	$34,341	.03%
LADORA	15	$32,000	$1,279	.00%
MILLERSBURG	11	$168,695	$6,747	.01%
PARNELL	10	$92,473	$3,701	.00%
NON-PERMIT	2	$3,550	$142	.00%
OTHER	220	$5,232,001	$209,266	.16%
* TOTAL COUNTY *	575	$15,258,848	$610,308	.46%
JACKSON COUNTY				
MAQUOKETA*	290	$8,994,192	$359,735	.27%
BELLEVUE	110	$2,175,313	$86,976	.07%
PRESTON	50	$1,528,187	$61,119	.05%
SABULA	33	$402,535	$16,061	.01%
ANDREW	15	$195,849	$7,834	.01%
BALDWIN	13	$62,089	$2,482	.00%
LA MOTTE	18	$334,129	$13,341	.01%
MILES	22	$699,884	$27,996	.02%
SPRINGBROOK	10	$103,073	$4,123	.00%
NON-PERMIT	2	$1,436	$57	.00%
OTHER	179	$1,472,531	$58,892	.04%
* TOTAL COUNTY *	742	$15,969,218	$638,616	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER	COUNTY				
NEWTON*		514	$23,570,931	$942,776	.72%
COLFAX		76	$5,613,405	$224,536	.17%
MONROE		66	$1,336,155	$53,446	.04%
BAXTER		40	$728,150	$29,126	.02%
KELLOGG		27	$320,932	$12,837	.01%
PRAIRIE CITY		51	$1,380,820	$55,229	.04%
LYNNVILLE		27	$301,922	$12,079	.01%
MINGO		17	$116,288	$4,650	.00%
SULLY		38	$1,775,152	$71,006	.05%
NON-PERMIT		6	$2,250	$89	.00%
OTHER		211	$1,815,103	$72,600	.06%
* TOTAL COUNTY *		1,073	$36,961,108	$1,478,374	1.12%
JEFFERSON	COUNTY				
FAIRFIELD*		374	$14,141,784	$565,210	.43%
BATAVIA		25	$136,640	$5,465	.00%
LIBERTYVILLE		16	$307,396	$12,294	.01%
LOCKRIDGE		11	$72,531	$2,901	.00%
PACKWOOD		18	$165,844	$6,636	.01%
NON-PERMIT		5	$6,920	$277	.00%
OTHER		109	$794,773	$31,797	.02%
* TOTAL COUNTY *		558	$15,625,888	$624,580	.47%
JOHNSON	COUNTY				
IOWA CITY*		1,073	$74,064,286	$2,961,540	2.25%
CORALVILLE		244	$14,586,402	$563,380	.44%
LONE TREE		41	$392,464	$15,696	.01%
OXFORD		30	$258,922	$10,358	.01%
SOLON		57	$842,898	$33,712	.03%
HILLS		18	$519,832	$20,791	.02%
NORTH LIBERTY		43	$1,043,097	$41,723	.03%
SWISHER		27	$415,738	$16,632	.01%
TIFFIN		12	$356,948	$14,276	.01%
NON-PERMIT		16	$55,521	$2,220	.00%
OTHER		260	$4,427,389	$177,092	.13%
* TOTAL COUNTY *		1,821	$96,963,497	$3,877,420	2.95%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JONES COUNTY				
ANAMOSA*	159	$7,777,523	$311,067	.24%
MONTICELLO	206	$6,417,817	$256,713	.20%
OLIN	41	$439,001	$17,558	.01%
OXFORD JCT	37	$284,505	$11,360	.01%
WYOMING	38	$626,517	$24,992	.02%
MARTELLE	10	$235,625	$9,425	.01%
ONSLOW	15	$169,103	$6,763	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	225	$1,983,670	$79,345	.06%
* TOTAL COUNTY *	733	$17,933,761	$717,263	.54%
KEOKUK COUNTY				
KEOTA	61	$603,235	$24,130	.02%
SIGOURNEY*	117	$3,641,305	$145,601	.11%
DELTA	14	$77,640	$3,105	.00%
HEDRICK	45	$362,248	$14,474	.01%
RICHLAND	29	$692,311	$27,693	.02%
WHAT CHEER	45	$340,083	$13,598	.01%
HARPER	10	$95,161	$3,807	.00%
KESWICK	21	$359,609	$14,387	.01%
OLLIE	14	$44,538	$1,782	.00%
SOUTH ENGLISH	15	$142,676	$5,693	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	164	$1,412,378	$56,491	.04%
* TOTAL COUNTY *	535	$7,771,364	$310,761	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH COUNTY				
ALGONA*	322	$13,488,105	$539,519	.41%
BANCROFT	48	$1,609,805	$64,395	.05%
BURT	21	$185,395	$7,415	.01%
LU VERNE	18	$99,526	$3,982	.00%
SWEA CITY	47	$596,708	$23,867	.02%
TITONKA	44	$938,384	$37,534	.03%
WESLEY	25	$742,843	$29,713	.02%
WHITTEMORE	37	$677,104	$27,084	.02%
FENTON	26	$309,212	$12,369	.01%
LAKOTA	19	$140,647	$5,626	.00%
LEDYARD	17	$164,677	$7,388	.01%
LONE ROCK	12	$106,895	$4,275	.00%
NON-PERMIT	2	$560	$23	.00%
OTHER	164	$1,119,245	$44,769	.03%
* TOTAL COUNTY *	802	$20,199,126	$807,959	.61%
LEE COUNTY				
FT MADISON*	330	$15,873,326	$634,840	.48%
KEOKUK	456	$21,254,208	$850,135	.65%
DONNELLSON	58	$866,280	$35,320	.03%
MONTROSE	32	$274,754	$10,990	.01%
WEST POINT	53	$814,357	$32,575	.02%
ST PAUL	14	$534,977	$21,400	.02%
HOUGHTON	12	$132,075	$5,282	.00%
NON-PERMIT	4	$9,212	$370	.00%
OTHER	264	$5,395,291	$215,780	.16%
* TOTAL COUNTY *	1,223	$45,174,480	$1,806,692	1.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,026	$220,612,720	$8,823,624	6.70%
MARION	520	$21,883,286	$875,218	.66%
CENTER POINT	54	$740,391	$29,615	.02%
CENTRAL CITY	61	$351,002	$14,038	.01%
HIAWATHA	95	$1,520,208	$60,807	.05%
LISBON	69	$939,677	$37,586	.03%
MT VERNON	99	$4,348,596	$173,815	.13%
COGGON	41	$623,053	$24,918	.02%
FAIRFAX	33	$247,148	$9,863	.01%
SPRINGVILLE	37	$348,381	$13,936	.01%
WALKER	37	$381,106	$15,243	.01%
ALBURNETTE	23	$309,929	$12,398	.01%
ELY	29	$249,532	$9,982	.01%
PALO	19	$491,973	$19,680	.01%
NON-PERMIT	32	$117,988	$4,721	.00%
OTHER	309	$3,258,057	$130,320	.10%
* TOTAL COUNTY *	4,484	$256,423,047	$10,255,784	7.79%
LOUISA COUNTY				
COLUMBUS JCT	72	$1,979,659	$79,187	.06%
WAPELLO*	90	$2,445,372	$97,786	.07%
MORNING SUN	36	$753,851	$30,153	.02%
GRANDVIEW	15	$132,195	$5,289	.00%
LETTS	10	$91,525	$3,661	.00%
OAKVILLE	15	$230,533	$9,219	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	92	$729,096	$29,145	.02%
* TOTAL COUNTY *	330	$6,362,231	$254,440	.19%
LUCAS COUNTY				
CHARITON*	215	$6,696,792	$267,845	.20%
RUSSELL	22	$458,189	$16,317	.01%
DERBY	10	$64,873	$2,596	.00%
LUCAS	16	$57,818	$2,314	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	90	$973,142	$38,928	.03%
* TOTAL COUNTY *	353	$8,250,814	$330,000	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	121	$3,501,348	$140,019	.11%
GEORGE	59	$1,130,322	$45,212	.03%
DOON	32	$346,551	$13,862	.01%
INWOOD	54	$1,076,655	$43,067	.03%
LARCHWOOD	42	$536,867	$21,473	.02%
LITTLE ROCK	18	$158,870	$6,354	.00%
LESTER	21	$456,670	$18,267	.01%
NON-PERMIT	1	$1,950	$78	.00%
OTHER	99	$655,325	$26,217	.02%
* TOTAL COUNTY *	447	$7,864,558	$314,549	.24%
MADISON COUNTY				
WINTERSET*	176	$4,808,831	$192,357	.15%
EARLHAM	39	$474,557	$18,983	.01%
MACKSBURG	11	$38,809	$1,553	.00%
ST CHARLES	25	$404,989	$16,198	.01%
TRURO	20	$102,268	$4,091	.00%
NON-PERMIT	3	$2,036	$82	.00%
OTHER	118	$562,268	$22,496	.02%
* TOTAL COUNTY *	392	$6,393,758	$255,760	.19%
MAHASKA COUNTY				
OSKALOOSA*	489	$21,810,072	$872,398	.66%
NEW SHARON	72	$957,732	$38,293	.03%
BARNES CITY	16	$67,246	$2,689	.00%
FREMONT	22	$155,519	$6,221	.00%
LEIGHTON	11	$49,989	$1,999	.00%
NON-PERMIT	3	$5,360	$215	.00%
OTHER	177	$945,397	$37,813	.03%
* TOTAL COUNTY *	790	$23,991,315	$959,628	.73%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	265	$12,000,097	$479,969	.36%
PELLA	266	$10,318,223	$412,660	.31%
PLEASANTVILLE	64	$729,909	$29,174	.02%
BUSSEY	21	$109,690	$4,385	.00%
MELCHER	34	$334,748	$13,391	.01%
NON-PERMIT	1	$430	$17	.00%
OTHER	208	$2,726,164	$109,043	.08%
* TOTAL COUNTY *	859	$26,219,261	$1,048,639	.80%
MARSHALL COUNTY				
MARSHALLTOWN*	748	$40,977,101	$1,639,030	1.25%
STATE CENTER	59	$858,647	$34,341	.03%
ALBION	18	$335,832	$13,434	.01%
GILMAN	26	$350,877	$14,035	.01%
MELBOURNE	29	$367,110	$14,683	.01%
LAUREL	16	$137,050	$5,482	.00%
LE GRAND	24	$481,541	$19,262	.01%
LISCOMB	10	$87,677	$3,506	.00%
RHODES	15	$47,994	$1,919	.00%
NON-PERMIT	3	$1,442	$58	.00%
OTHER	155	$2,052,750	$82,073	.06%
* TOTAL COUNTY *	1,103	$45,698,021	$1,827,823	1.39%
MILLS COUNTY				
GLENWOOD*	133	$6,364,164	$254,505	.19%
MALVERN	49	$1,034,709	$41,386	.03%
EMERSON	26	$478,876	$19,153	.01%
HENDERSON	12	$112,566	$4,503	.00%
SILVER CITY	10	$111,588	$4,463	.00%
NON-PERMIT	1	$300	$12	.00%
OTHER	95	$549,721	$21,986	.02%
* TOTAL COUNTY *	326	$8,651,924	$346,008	.26%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	154	$4,631,473	$185,260	.14%
ST ANSGAR	53	$2,579,414	$103,145	.08%
RICEVILLE	32	$438,642	$17,546	.01%
STACYVILLE	35	$771,912	$30,875	.02%
NON-PERMIT	2	$1,051	$42	.00%
OTHER	124	$961,266	$38,437	.03%
* TOTAL COUNTY *	400	$9,383,758	$375,305	.29%
MONONA COUNTY				
ONAWA*	151	$5,224,886	$208,988	.16%
MAPLETON	90	$2,279,965	$91,204	.07%
UTE	43	$602,567	$24,099	.02%
WHITING	32	$235,305	$9,413	.01%
BLENCOE	13	$93,651	$3,746	.00%
CASTANA	15	$44,504	$1,781	.00%
MOORHEAD	22	$354,155	$14,167	.01%
SOLDIER	20	$184,679	$7,388	.01%
TURIN	10	$139,718	$5,587	.00%
NON-PERMIT	2	$1,500	$60	.00%
OTHER	60	$314,163	$12,566	.01%
* TOTAL COUNTY *	458	$9,475,093	$378,999	.29%
MONROE COUNTY				
ALBIA*	172	$5,625,081	$224,982	.17%
LOVILIA	28	$198,026	$7,920	.01%
NON-PERMIT	2	$5,664	$226	.00%
OTHER	79	$812,272	$32,490	.02%
* TOTAL COUNTY *	281	$6,641,043	$265,618	.20%
MONTGOMERY COUNTY				
RED OAK*	285	$11,874,253	$474,622	.36%
VILLISCA	66	$924,562	$36,955	.03%
STANTON	37	$942,803	$37,711	.03%
ELLIOTT	20	$162,182	$6,487	.00%
NON-PERMIT	1	$387	$15	.00%
OTHER	84	$579,856	$23,196	.02%
* TOTAL COUNTY *	493	$14,484,043	$578,986	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	674	$32,239,525	$1,289,303	.98%
WEST LIBERTY	104	$2,737,024	$109,476	.08%
WILTON	98	$7,211,100	$288,387	.22%
ATALISSA	19	$91,239	$3,651	.00%
CONESVILLE	13	$82,239	$3,289	.00%
NICHOLS	23	$386,650	$15,465	.01%
NON-PERMIT	9	$33,457	$1,339	.00%
OTHER	197	$2,300,449	$92,017	.07%
* TOTAL COUNTY *	1,137	$45,081,683	$1,802,927	1.37%
OBRIEN COUNTY				
SHELDON	231	$9,220,948	$368,720	.28%
HARTLEY	94	$2,191,601	$87,668	.07%
PAULLINA	88	$1,438,134	$57,525	.04%
PRIMGHAR*	54	$1,402,779	$56,071	.04%
SANBORN	61	$1,118,847	$44,746	.03%
SUTHERLAND	48	$430,467	$17,217	.01%
ARCHER	10	$116,931	$4,678	.00%
NON-PERMIT	1	$1,561	$62	.00%
OTHER	99	$546,095	$21,844	.02%
* TOTAL COUNTY *	686	$16,467,363	$658,531	.50%
OSCEOLA COUNTY				
SIBLEY*	144	$5,076,538	$203,060	.15%
ASHTON	27	$330,957	$13,239	.01%
OCHEYEDAN	34	$407,169	$16,283	.01%
HARRIS	10	$91,281	$3,650	.00%
MELVIN	19	$526,655	$21,067	.02%
NON-PERMIT	0	$0	$0	.00%
OTHER	70	$319,045	$12,761	.01%
* TOTAL COUNTY *	304	$6,751,645	$270,060	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	218	$7,892,736	$315,669	.24%
SHENANDOAH	302	$9,461,850	$378,475	.29%
ESSEX	39	$465,899	$18,635	.01%
BRADDYVILLE	10	$193,961	$7,758	.01%
COIN	16	$128,955	$5,156	.00%
COLLEGE SPRINGS	10	$49,536	$1,962	.00%
NON-PERMIT	2	$2,911	$116	.00%
OTHER	102	$1,167,881	$46,717	.04%
* TOTAL COUNTY *	699	$19,363,749	$774,508	.59%
PALO ALTO COUNTY				
EMMETSBURG*	172	$5,459,812	$218,257	.17%
GRAETTINGER	49	$652,668	$26,106	.02%
RUTHVEN	36	$555,042	$22,205	.02%
WEST BEND	48	$1,482,509	$59,301	.05%
AYRSHIRE	14	$81,309	$3,253	.00%
CYLINDER	10	$81,428	$3,258	.00%
MALLARD	20	$236,233	$9,451	.01%
NON-PERMIT	3	$8,652	$346	.00%
OTHER	61	$655,075	$26,199	.02%
* TOTAL COUNTY *	413	$9,212,728	$368,376	.28%
PLYMOUTH COUNTY				
LE MARS*	311	$13,616,092	$544,596	.41%
AKRON	67	$1,272,542	$50,898	.04%
KINGSLEY	79	$1,274,868	$50,995	.04%
REMSEN	86	$2,174,972	$86,996	.07%
MERRILL	42	$441,955	$17,677	.01%
BRUNSVILLE	12	$83,067	$3,324	.00%
HINTON	24	$533,694	$21,347	.02%
OYENS	12	$51,259	$2,050	.00%
NON-PERMIT	2	$996	$40	.00%
OTHER	140	$727,281	$29,084	.02%
* TOTAL COUNTY *	775	$20,176,726	$807,007	.61%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1964

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	44	$603,107	$24,126	.02%
LAURENS	105	$1,815,352	$72,609	.06%
POCAHONTAS*	141	$4,887,804	$195,494	.15%
GILMORE CITY	18	$373,780	$14,948	.01%
ROLFE	45	$1,085,386	$43,413	.03%
HAVELOCK	13	$186,427	$7,456	.01%
PALMER	22	$282,288	$11,293	.01%
NON-PERMIT	3	$8,079	$396	.00%
OTHER	88	$302,129	$12,086	.01%
* TOTAL COUNTY *	479	$9,544,352	$381,821	.29%
POLK COUNTY				
DES MOINES*	6,056	$507,858,474	$20,312,964	15.43%
WEST DES MOINES	741	$49,000,381	$1,959,886	1.49%
URBANDALE	164	$4,815,073	$192,602	.15%
ALTOONA	159	$4,837,466	$193,498	.15%
ANKENY	388	$16,926,842	$677,072	.51%
CLIVE	28	$2,013,154	$80,528	.06%
GRIMES	75	$1,975,867	$79,035	.06%
MITCHELLVILLE	36	$305,579	$12,226	.01%
POLK CITY	40	$532,095	$21,285	.02%
BONDURANT	43	$555,075	$22,202	.02%
ELKHART	11	$119,823	$4,792	.00%
RUNNELLS	35	$498,031	$19,920	.02%
JOHNSTON	45	$566,355	$22,652	.02%
ALLEMAN	10	$335,143	$13,364	.01%
NON-PERMIT	112	$748,912	$29,964	.02%
OTHER	122	$2,781,973	$111,245	.08%
* TOTAL COUNTY *	8,065	$593,670,243	$23,753,255	18.04%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,075	$63,715,406	$2,548,546	1.94%
AVOCA	92	$4,062,418	$162,494	.12%
CARTER LAKE	54	$1,507,786	$60,310	.05%
OAKLAND	76	$1,337,751	$53,475	.04%
CARSON	32	$302,086	$12,062	.01%
NEOLA	38	$587,595	$23,505	.02%
WALNUT	43	$571,415	$22,856	.02%
CRESCENT	18	$387,621	$15,505	.01%
HANCOCK	13	$168,516	$6,739	.01%
MACEDONIA	17	$770,392	$30,818	.02%
MINDEN	33	$479,763	$19,192	.01%
TREYNOR	30	$486,712	$19,470	.01%
UNDERWOOD	29	$394,957	$15,797	.01%
NON-PERMIT	7	$24,180	$966	.00%
OTHER	294	$9,388,187	$375,529	.29%
* TOTAL COUNTY *	1,851	$84,184,785	$3,367,284	2.56%
POWESHIEK COUNTY				
GRINNELL	262	$14,841,020	$593,634	.45%
BROOKLYN	77	$3,212,360	$128,490	.10%
MONTEZUMA*	111	$2,470,277	$98,806	.08%
DEEP RIVER	18	$156,853	$6,273	.00%
MALCOM	20	$216,991	$8,679	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	143	$1,738,071	$69,517	.05%
* TOTAL COUNTY *	631	$22,635,572	$905,399	.69%
RINGGOLD COUNTY				
MOUNT AYR*	112	$3,313,501	$132,488	.10%
DIAGONAL	19	$202,280	$8,092	.01%
ELLSTON	10	$25,174	$1,007	.00%
KELLERTON	17	$169,191	$6,768	.01%
TINGLEY	14	$113,472	$4,540	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	56	$230,339	$9,213	.01%
* TOTAL COUNTY *	228	$4,053,957	$162,108	.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	149	$3,956,863	$158,272	.12%
LAKE VIEW	74	$1,385,004	$55,399	.04%
ODEBOLT	62	$925,832	$37,036	.03%
EARLY	29	$808,621	$32,346	.02%
SCHALLER	40	$722,297	$28,892	.02%
WALL LAKE	41	$1,040,176	$41,606	.03%
AUBURN	27	$313,259	$12,531	.01%
LYTTON	25	$226,850	$9,074	.01%
NON-PERMIT	2	$2,407	$96	.00%
OTHER	96	$937,818	$37,498	.03%
* TOTAL COUNTY *	545	$10,319,127	$412,750	.31%
SCOTT COUNTY				
DAVENPORT*	2,443	$163,595,551	$6,542,724	4.97%
BETTENDORF	595	$39,877,028	$1,595,054	1.21%
BUFFALO	38	$348,303	$13,925	.01%
LE CLAIRE	76	$647,900	$25,915	.02%
BLUE GRASS	59	$803,342	$32,129	.02%
ELDRIDGE	118	$3,756,047	$150,232	.11%
PRINCETON	27	$415,844	$16,633	.01%
WALCOTT	64	$2,813,067	$112,524	.09%
DIXON	16	$188,693	$7,548	.01%
DONAHUE	14	$182,027	$7,281	.01%
LONG GROVE	13	$92,799	$3,714	.00%
MCCAUSLAND	20	$141,466	$5,659	.00%
NEW LIBERTY	10	$18,708	$750	.00%
RIVERDALE	13	$242,923	$9,716	.01%
NON-PERMIT	36	$198,771	$8,136	.01%
OTHER	247	$4,030,135	$161,207	.12%
* TOTAL COUNTY *	3,789	$217,352,624	$8,693,147	6.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	250	$9,997,199	$399,758	.30%
ELK HORN	32	$334,991	$13,402	.01%
SHELBY	32	$277,549	$11,074	.01%
DEFIANCE	24	$185,272	$7,410	.01%
EARLING	33	$273,995	$10,961	.01%
IRWIN	36	$368,056	$15,525	.01%
PANAMA	20	$155,510	$6,221	.00%
PORTSMOUTH	16	$185,620	$7,426	.01%
WESTPHALIA	12	$81,334	$3,253	.00%
NON-PERMIT	1	$355	$14	.00%
OTHER	100	$917,924	$36,718	.03%
* TOTAL COUNTY *	556	$12,797,805	$511,762	.39%
SIOUX COUNTY				
HAWARDEN	121	$2,736,870	$109,421	.08%
ALTON	54	$1,004,579	$40,184	.03%
HULL	76	$1,045,082	$41,803	.03%
ORANGE CITY*	150	$5,271,601	$210,865	.16%
ROCK VALLEY	139	$5,956,668	$238,271	.18%
SIOUX CENTER	213	$6,918,130	$276,738	.21%
BOYDEN	36	$669,613	$26,769	.02%
HOSPERS	46	$684,162	$27,365	.02%
IRETON	42	$1,155,086	$46,203	.04%
GRANVILLE	22	$224,926	$8,997	.01%
MAURICE	13	$39,993	$1,600	.00%
NON-PERMIT	2	$1,181	$47	.00%
OTHER	176	$1,443,666	$57,750	.04%
* TOTAL COUNTY *	1,090	$27,151,557	$1,086,013	.82%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY	COUNTY				
AMES		948	$56,569,192	$2,342,550	1.78%
NEVADA*		205	$8,110,495	$324,372	.25%
STORY CITY		105	$3,316,748	$132,606	.10%
CAMBRIDGE		17	$122,593	$4,901	.00%
COLO		32	$387,005	$15,485	.01%
MAXWELL		38	$342,385	$13,695	.01%
ROLAND		43	$620,760	$24,830	.02%
SLATER		42	$925,091	$37,004	.03%
ZEARING		33	$606,441	$24,257	.02%
COLLINS		17	$171,418	$6,857	.01%
GILBERT		20	$147,140	$5,883	.00%
HUXLEY		56	$849,742	$33,991	.03%
MCCALLSBURG		18	$65,386	$2,617	.00%
NON-PERMIT		8	$111,629	$4,465	.00%
OTHER		187	$2,237,174	$89,476	.07%
* TOTAL COUNTY *		1,769	$76,583,199	$3,062,969	2.33%
TAMA	COUNTY				
TAMA		126	$3,405,019	$136,164	.10%
DYSART		56	$841,904	$33,678	.03%
TOLEDO*		105	$5,420,557	$216,806	.16%
TRAER		84	$2,076,610	$83,062	.06%
GARWIN		27	$247,324	$9,894	.01%
GLADBROOK		56	$1,755,367	$70,213	.05%
CHELSEA		26	$486,960	$19,480	.01%
CLUTIER		14	$122,926	$4,917	.00%
ELBERON		10	$73,149	$2,926	.00%
LINCOLN		14	$422,507	$16,882	.01%
NON-PERMIT		3	$22,534	$902	.00%
OTHER		123	$585,886	$23,371	.02%
* TOTAL COUNTY *		644	$15,460,765	$618,295	.47%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	110	$1,977,413	$79,093	.06%
LENOX	79	$1,770,958	$70,780	.05%
CLEARFIELD	29	$284,200	$11,366	.01%
NEW MARKET	26	$115,696	$4,629	.00%
BLOCKTON	16	$87,390	$3,495	.00%
NON-PERMIT	2	$687	$27	.00%
OTHER	68	$162,747	$6,512	.00%
* TOTAL COUNTY *	330	$4,399,091	$175,902	.13%
UNION COUNTY				
CRESTON*	314	$11,874,593	$474,968	.36%
AFTON	51	$631,373	$25,243	.02%
LORIMOR	22	$191,444	$7,658	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	84	$250,483	$10,017	.01%
* TOTAL COUNTY *	471	$12,947,893	$517,906	.39%
VAN BUREN COUNTY				
KEOSAUQUA*	70	$1,215,337	$48,612	.04%
BONAPARTE	33	$397,302	$15,893	.01%
FARMINGTON	57	$522,326	$20,893	.02%
MILTON	29	$128,837	$5,153	.00%
BIRMINGHAM	19	$139,424	$5,578	.00%
CANTRIL	24	$126,752	$5,069	.00%
STOCKPORT	17	$189,144	$7,564	.01%
NON-PERMIT	2	$1,700	$68	.00%
OTHER	127	$575,338	$23,001	.02%
* TOTAL COUNTY *	378	$3,296,160	$131,831	.10%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	817	$36,244,876	$1,446,643	1.10%
ELDON	56	$503,103	$20,051	.02%
EDDYVILLE	36	$296,039	$11,843	.01%
AGENCY	33	$239,145	$9,567	.01%
BLAKESBURG	20	$106,303	$4,252	.00%
NON-PERMIT	6	$3,590	$144	.00%
OTHER	183	$1,036,109	$41,446	.03%
* TOTAL COUNTY *	1,151	$38,429,165	$1,535,946	1.17%
WARREN COUNTY				
INDIANOLA*	327	$11,465,795	$458,572	.35%
CARLISLE	90	$1,538,758	$61,554	.05%
NORWALK	81	$899,836	$35,992	.03%
MILO	23	$203,007	$8,120	.01%
CUMMING	11	$32,921	$1,318	.00%
HARTFORD	19	$94,521	$3,779	.00%
LACONA	25	$293,496	$11,740	.01%
MARTENSDALE	14	$107,302	$4,290	.00%
NEW VIRGINIA	16	$119,763	$4,790	.00%
ST MARYS	12	$99,782	$3,991	.00%
NON-PERMIT	4	$6,805	$352	.00%
OTHER	208	$1,591,541	$63,626	.05%
* TOTAL COUNTY *	830	$16,455,547	$658,124	.50%
WASHINGTON COUNTY				
WASHINGTON*	323	$12,502,868	$500,066	.38%
KALONA	120	$2,961,237	$118,298	.09%
BRIGHTON	42	$443,893	$17,756	.01%
RIVERSIDE	34	$393,828	$15,756	.01%
WELLMAN	64	$1,694,677	$67,786	.05%
AINSWORTH	21	$238,865	$9,553	.01%
CRAWFORDSVILLE	20	$175,864	$7,035	.01%
NON-PERMIT	2	$3,764	$151	.00%
OTHER	173	$1,289,516	$51,579	.04%
* TOTAL COUNTY *	799	$19,704,532	$787,980	.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	106	$2,156,691	$86,264	.07%
SEYMOUR	39	$366,064	$14,644	.01%
ALLERTON	35	$269,140	$10,765	.01%
HUMESTON	42	$712,815	$28,511	.02%
LINEVILLE	12	$100,025	$4,000	.00%
NON-PERMIT	1	$272	$11	.00%
OTHER	98	$395,685	$15,820	.01%
* TOTAL COUNTY *	333	$4,000,692	$160,015	.12%
WEBSTER COUNTY				
FT DODGE*	897	$51,428,557	$2,056,908	1.56%
GOWRIE	69	$1,809,883	$72,188	.05%
DAYTON	39	$753,418	$30,136	.02%
LEHIGH	27	$333,167	$13,326	.01%
OTHO	12	$56,537	$2,262	.00%
BADGER	18	$214,760	$8,590	.01%
CALLENDAR	20	$216,426	$8,657	.01%
CLARE	11	$103,334	$4,134	.00%
DUNCOMBE	18	$179,429	$7,178	.01%
HARCOURT	21	$551,151	$22,047	.02%
MOORLAND	15	$86,006	$3,438	.00%
VINCENT	14	$307,726	$12,307	.01%
NON-PERMIT	6	$20,993	$841	.00%
OTHER	237	$3,055,495	$122,219	.09%
* TOTAL COUNTY *	1,404	$59,116,862	$2,364,233	1.60%
WINNEBAGO COUNTY				
FOREST CITY*	149	$4,064,985	$162,546	.12%
BUFFALO CENTER	72	$2,252,482	$89,962	.07%
LAKE MILLS	104	$2,923,059	$116,923	.09%
THOMPSON	30	$1,260,965	$50,437	.04%
LELAND	14	$80,139	$3,206	.00%
RAKE	18	$221,786	$8,871	.01%
NON-PERMIT	1	$170	$7	.00%
OTHER	91	$1,451,365	$58,051	.04%
* TOTAL COUNTY *	479	$12,254,971	$490,003	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	308	$12,953,390	$517,937	.39%
CALMAR	50	$1,547,611	$61,907	.05%
OSSIAN	54	$912,224	$36,465	.03%
FT. ATKINSON	28	$346,399	$13,856	.01%
RIDGEWAY	21	$176,837	$7,074	.01%
SPILLVILLE	23	$326,959	$13,076	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	185	$1,845,291	$73,760	.06%
* TOTAL COUNTY *	669	$18,108,711	$724,095	.55%
WOODBURY COUNTY				
SIOUX CITY*	2,005	$125,475,878	$5,018,800	3.81%
MOVILLE	56	$3,158,594	$126,342	.10%
ANTHON	51	$741,353	$29,652	.02%
CORRECTIONVILLE	66	$740,613	$29,630	.02%
DANBURY	29	$540,923	$21,637	.02%
SERGEANT BLUFF	54	$855,299	$34,215	.03%
SLOAN	47	$600,149	$24,007	.02%
CUSHING	23	$71,565	$2,862	.00%
HORNICK	11	$300,315	$12,001	.01%
LAWTON	24	$347,022	$13,883	.01%
OTO	11	$113,599	$4,543	.00%
PIERSON	27	$327,353	$13,096	.01%
SALIX	16	$245,892	$9,837	.01%
SMITHLAND	17	$96,518	$3,861	.00%
NON-PERMIT	27	$435,149	$17,407	.01%
OTHER	111	$1,069,900	$42,793	.03%
* TOTAL COUNTY *	2,575	$135,120,122	$5,404,566	4.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1984

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	52	$502,801	$20,107	.02%
NORTHWOOD*	92	$3,041,054	$121,585	.09%
FERTILE	18	$242,641	$9,706	.01%
GRAFTON	18	$287,782	$11,510	.01%
HANLONTOWN	12	$112,836	$4,513	.00%
JOICE	11	$93,159	$3,727	.00%
KENSETT	17	$54,562	$2,163	.00%
NON-PERMIT	1	$447	$18	.00%
OTHER	67	$441,627	$17,664	.01%
* TOTAL COUNTY *	288	$4,776,909	$191,013	.15%
WRIGHT COUNTY				
CLARION*	160	$4,840,053	$193,541	.15%
EAGLE GROVE	133	$4,768,115	$190,724	.14%
BELMOND	128	$4,428,564	$177,052	.13%
DOWS	42	$568,254	$22,729	.02%
GOLDFIELD	40	$501,460	$20,058	.02%
ROWAN	15	$213,806	$8,552	.01%
WOOLSTOCK	12	$427,871	$17,115	.01%
NON-PERMIT	2	$5,753	$231	.00%
OTHER	74	$739,491	$29,601	.02%
* TOTAL COUNTY *	606	$16,493,867	$659,603	.50%
* LATE FILERS *	2	$22,511	$901	.00%
** GRAND TOTAL ** (1)	86,386	$3,291,532,652	$131,640,250	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

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(1) State totals are not directly comparable to previous quarters due to exclusion of late filers.

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	45	$34,105
* TOTAL *	45	$34,105

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$50,371
BLDG. MTL.	19	$37,100
GEN. MDSE.	6	$10,945
FOOD	7	$10,744
MOTOR VEH.	27	$22,535
APPAREL	5	$4,684
HOME FURN.	9	$3,412
EAT DRINK	21	$21,157
SPECIALTY	49	$18,766
SERVICES	112	$28,273
WHOLESALE	37	$83,682
MISC.	50	$71,117
* TOTAL *	352	$362,786

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

ADAMS CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	6	$5,725
GEN. MDSE.	7	$12,282
FOOD	5	$8,353
MOTOR VEH.	18	$23,990
APPAREL	5	$778
HOME FURN.		
EAT DRINK	16	$10,997
SPECIALTY	34	$11,002
SERVICES	54	$14,101
WHOLESALE	23	$23,780
MISC.	22	$53,202
* TOTAL *	190	$164,210

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$48,302	14	$121,452	20	$169,754
BLDG. MTL.			19	$21,525	19	$21,525
GEN. MDSE.	7	$23,108	6	$6,287	13	$29,395
FOOD	6	$25,487	7	$9,708	13	$35,195
MOTOR VEH.	17	$23,603	26	$16,422	43	$40,025
APPAREL	9	$8,532	8	$3,147	17	$11,679
HOME FURN.	5	$5,189	5	$1,764	10	$6,953
EAT DRINK	15	$13,960	34	$23,238	49	$37,198
SPECIALTY	23	$18,268	51	$12,967	74	$31,235
SERVICES	62	$20,401	101	$28,455	163	$48,856
WHOLESALE	11	$21,755	31	$45,387	42	$67,142
MISC.	22	$15,010	42	$25,746	64	$40,756
* TOTAL *	183	$223,615	344	$316,098	527	$539,713

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$113,798	11	$29,120	17	$142,918
BLDG. MTL.	10	$17,226	7	$4,774	17	$22,000
GEN. MDSE.	11	$53,142			11	$53,142
FOOD	10	$38,851	8	$2,670	18	$41,521
MOTOR VEH.	24	$24,000	16	$14,882	40	$38,882
APPAREL	11	$14,062			11	$14,062
HOME FURN.	9	$11,166			9	$11,166
EAT DRINK	19	$24,843	17	$6,239	36	$31,082
SPECIALTY	62	$27,730	48	$2,336	110	$30,066
SERVICES	85	$30,798	79	$6,685	164	$37,483
WHOLESALE	21	$24,317	20	$8,290	41	$32,607
MISC.	23	$13,845	29	$4,286	52	$18,131
* TOTAL *	291	$393,778	235	$79,282	526	$473,060

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			9	$3,548	9	$3,548
BLDG. MTL.	5	$3,254	7	$2,999	12	$6,253
GEN. MDSE.						
FOOD	5	$9,868			5	$9,868
MOTOR VEH.	7	$13,827	9	$5,587	16	$19,414
APPAREL	7	$6,986			7	$6,986
HOME FURN.	9	$13,568			9	$13,568
EAT DRINK	11	$12,172	16	$7,120	27	$19,292
SPECIALTY	21	$15,454	25	$1,079	46	$16,533
SERVICES	42	$20,550	46	$10,299	88	$30,849
WHOLESALE	18	$34,060	23	$11,400	41	$45,460
MISC.	32	$115,102	29	$8,392	61	$123,494
* TOTAL *	157	$244,841	164	$50,424	321	$295,265

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					21	$28,639
BLDG. MTL.			5	$7,619	24	$12,790
GEN. MDSE.	5	$5,793	5	$7,916		
FOOD			5	$19,459	15	$10,429
MOTOR VEH.	10	$24,829	19	$17,960	29	$31,833
APPAREL	8	$7,312	6	$9,138		
HOME FURN.			9	$19,421	9	$3,615
EAT DRINK	10	$9,111	17	$25,398	33	$15,477
SPECIALTY	14	$5,345	34	$16,268	65	$21,679
SERVICES	33	$11,450	57	$21,047	137	$26,662
WHOLESALE	13	$8,278	18	$38,224	59	$48,392
MISC.	25	$73,283	33	$137,462	54	$13,372
* TOTAL *	118	$145,401	208	$319,912	446	$212,888

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$28,639
BLDG. MTL.	29	$20,409
GEN. MDSE.	10	$13,709
FOOD	20	$29,868
MOTOR VEH.	58	$74,622
APPAREL	14	$16,450
HOME FURN.	16	$23,036
EAT DRINK	60	$49,986
SPECIALTY	113	$43,292
SERVICES	227	$59,159
WHOLESALE	90	$94,894
MISC.	112	$224,117
* TOTAL *	772	$678,201

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$1,091,157	8	$319,480		
BLDG. MTL.	60	$120,127	19	$77,813		
GEN. MDSE.	28	$669,246	10	$69,293		
FOOD	56	$223,719	28	$74,121		
MOTOR VEH.	133	$264,941	61	$101,463		
APPAREL	59	$118,676	37	$80,253		
HOME FURN.	82	$172,373	34	$69,747		
EAT DRINK	170	$378,924	73	$215,043	10	$12,285
SPECIALTY	366	$316,934	212	$142,246	18	$4,619
SERVICES	556	$595,633	228	$185,849	29	$17,536
WHOLESALE	164	$425,365	56	$95,334	8	$1,828
MISC.	214	$258,900	73	$92,995	24	$23,644
* TOTAL *	1,901	$4,636,495	839	$1,523,637	69	$59,912

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$38,171	34	$1,448,808
BLDG. MTL.	14	$24,689	93	$222,629
GEN. MDSE.	8	$7,724	46	$746,263
FOOD	8	$11,482	92	$309,322
MOTOR VEH.	23	$14,049	217	$380,453
APPAREL			96	$198,929
HOME FURN.	9	$3,763	125	$245,883
EAT DRINK	33	$23,172	286	$629,424
SPECIALTY	62	$4,890	658	$468,689
SERVICES	127	$30,149	940	$829,167
WHOLESALE	45	$30,010	273	$553,037
MISC.	79	$17,396	390	$392,935
* TOTAL *	421	$205,495	3,250	$6,425,539

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$183,085	14	$85,538	22	$268,623
BLDG. MTL.	16	$18,050	13	$8,995	29	$27,045
GEN. MDSE.	9	$57,435			9	$57,435
FOOD	11	$43,170	13	$10,281	24	$53,451
MOTOR VEH.	28	$43,581	25	$13,417	53	$56,998
APPAREL	14	$17,070			14	$17,070
HOME FURN.	14	$49,299	11	$6,851	25	$56,150
EAT DRINK	35	$67,546	18	$7,367	53	$74,913
SPECIALTY	67	$44,920	71	$5,874	158	$50,794
SERVICES	133	$55,132	96	$17,665	229	$72,797
WHOLESALE	29	$87,656	31	$22,001	60	$109,657
MISC.	49	$32,891	58	$49,952	105	$82,787
* TOTAL *	433	$699,835	348	$227,885	781	$927,720

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$68,375	19	$68,375
BLDG. MTL.	8	$22,756	20	$19,648	28	$42,404
GEN. MDSE.	9	$39,593	11	$8,917	20	$48,510
FOOD	5	$29,928	13	$12,112	18	$42,040
MOTOR VEH.	25	$42,463	21	$36,404	46	$78,867
APPAREL	15	$21,800	9	$1,595	24	$23,395
HOME FURN.	9	$11,916	15	$4,654	24	$16,570
EAT DRINK	19	$50,714	26	$18,491	45	$69,205
SPECIALTY	51	$32,105	83	$14,045	134	$46,150
SERVICES	86	$112,255	143	$39,756	229	$152,011
WHOLESALE	21	$39,838	48	$67,021	69	$106,859
MISC.	40	$152,081	69	$16,074	109	$168,155
* TOTAL *	288	$555,449	477	$307,092	765	$862,541

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$50,640	17	$50,640
BLDG. MTL.	9	$18,937	17	$17,884	26	$36,821
GEN. MDSE.	7	$28,907	5	$4,313	12	$33,220
FOOD	5	$30,208	9	$4,936	14	$35,144
MOTOR VEH.	16	$24,054	31	$41,716	49	$65,770
APPAREL	7	$5,481			7	$5,481
HOME FURN.	7	$2,876	14	$5,749	21	$8,625
EAT DRINK	22	$30,282	37	$20,550	59	$50,832
SPECIALTY	42	$29,025	65	$7,809	107	$36,834
SERVICES	74	$22,117	150	$26,648	224	$48,765
WHOLESALE	23	$48,334	62	$64,530	85	$112,864
MISC.	37	$127,499	50	$17,674	87	$145,173
* TOTAL *	251	$367,720	457	$262,449	708	$630,169

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$185,283	21	$50,254	31	$235,537
BLDG. MTL.	10	$19,654	18	$38,559	28	$58,213
GEN. MDSE.	9	$73,566	6	$4,748	15	$78,314
FOOD	5	$36,380	6	$4,074	11	$40,454
MOTOR VEH.	30	$53,529	24	$14,435	54	$67,964
APPAREL	17	$30,491	5	$1,814	22	$32,305
HOME FURN.	24	$26,508	7	$18,515	31	$45,023
EAT DRINK	30	$73,758	28	$13,189	58	$86,947
SPECIALTY	62	$56,201	59	$18,425	121	$74,626
SERVICES	128	$84,482	117	$22,333	245	$106,815
WHOLESALE	25	$69,158	51	$73,121	76	$142,279
MISC.	42	$74,330	67	$18,860	109	$93,190
* TOTAL *	392	$783,340	409	$278,327	801	$1,061,667

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

BUTLER COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$150,187
BLDG. MTL.	30	$32,880
GEN. MDSE.	14	$17,020
FOOD	23	$14,859
MOTOR VEH.	44	$40,671
APPAREL	13	$4,963
HOME FURN.	23	$12,893
EAT DRINK	37	$26,622
SPECIALTY	85	$11,893
SERVICES	210	$51,286
WHOLESALE	60	$82,779
MISC.	71	$16,180
* TOTAL *	640	$462,233

CALHOUN COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$130,072
BLDG. MTL.	21	$12,502
GEN. MDSE.	9	$8,608
FOOD	14	$19,910
MOTOR VEH.	32	$24,279
APPAREL	9	$13,155
HOME FURN.	18	$10,631
EAT DRINK	27	$22,211
SPECIALTY	73	$24,947
SERVICES	157	$46,828
WHOLESALE	60	$119,898
MISC.	59	$9,084
* TOTAL *	496	$442,125

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$156,331	26	$67,578	34	$223,909
BLDG. MTL.	14	$45,057	18	$20,921	32	$65,978
GEN. MDSE.	8	$97,880	9	$4,342	17	$102,222
FOOD	7	$55,113	12	$6,204	19	$61,317
MOTOR VEH.	25	$55,416	29	$26,851	54	$82,267
APPAREL	21	$29,604			21	$29,604
HOME FURN.	17	$49,216	12	$6,531	29	$55,747
EAT DRINK	31	$67,186	42	$30,437	73	$97,623
SPECIALTY	55	$90,462	63	$15,711	118	$106,173
SERVICES	121	$74,292	121	$42,334	242	$116,626
WHOLESALE	50	$83,138	63	$97,267	113	$180,405
MISC.	37	$20,210	54	$40,137	91	$60,347
* TOTAL *	394	$823,905	449	$358,313	843	$1,182,218

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$41,017	21	$41,017
BLDG. MTL.	13	$37,945	10	$6,407	23	$44,352
GEN. MDSE.	10	$73,420	6	$4,338	16	$77,758
FOOD	10	$41,733	7	$9,661	17	$51,394
MOTOR VEH.	35	$33,088	30	$20,247	65	$53,335
APPAREL	19	$25,537			19	$25,537
HOME FURN.	14	$15,056	14	$3,319	28	$18,375
EAT DRINK	23	$46,393	27	$18,434	50	$64,827
SPECIALTY	62	$37,973	62	$16,444	124	$54,417
SERVICES	87	$64,448	108	$24,893	195	$89,341
WHOLESALE	37	$67,193	40	$37,111	77	$104,304
MISC.	48	$131,789	42	$10,046	90	$141,835
* TOTAL *	356	$574,575	367	$191,917	725	$766,492

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

CEDAR CLASS	TIPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$27,680	18	$27,680
BLDG. MTL.	5	$8,335	13	$11,522	18	$19,857
GEN. MDSE.			6	$5,253	6	$5,253
FOOD	5	$12,649	12	$10,683	17	$23,332
MOTOR VEH.	10	$16,510	37	$46,731	47	$63,241
APPAREL	7	$11,573	5	$1,239	12	$12,812
HOME FURN.			13	$4,511	13	$4,511
EAT DRINK	9	$10,478	36	$27,912	45	$38,390
SPECIALTY	38	$13,633	84	$14,230	122	$27,863
SERVICES	53	$17,720	149	$41,186	202	$58,906
WHOLESALE	23	$30,903	59	$88,616	82	$119,519
MISC.	26	$73,711	84	$21,706	110	$95,417
* TOTAL *	178	$195,512	514	$301,269	692	$496,781

CERRO GORDO CLASS	MASON CITY* NO. OF BUS.	COMPUTED TAX	CLEAR LAKE NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$423,898	5	$94,747	11	$7,189
BLDG. MTL.	25	$61,767	7	$25,419	9	$16,174
GEN. MDSE.	14	$337,219	9	$12,426		
FOOD	19	$87,695			7	$4,032
MOTOR VEH.	54	$101,797	27	$42,869	16	$9,445
APPAREL	40	$82,256	9	$10,203		
HOME FURN.	41	$82,977	12	$7,364		
EAT DRINK	77	$174,442	31	$59,566	17	$29,208
SPECIALTY	193	$172,446	53	$35,437	49	$6,393
SERVICES	285	$279,673	96	$59,986	71	$9,733
WHOLESALE	82	$210,241	23	$14,139	47	$17,624
MISC.	100	$68,241	26	$67,113	53	$31,091
* TOTAL *	940	$2,082,652	300	$429,269	280	$130,889

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

CERRO GORDO CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	26	$525,834
BLDG. MTL.	41	$103,360
GEN. MDSE.	23	$349,645
FOOD	26	$91,727
MOTOR VEH.	97	$154,111
APPAREL	49	$92,459
HOME FURN.	53	$90,341
EAT DRINK	125	$263,216
SPECIALTY	295	$214,276
SERVICES	452	$349,392
WHOLESALE	152	$242,004
MISC.	181	$166,445
* TOTAL *	1,520	$2,642,810

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$157,743	15	$20,501	22	$178,244
BLDG. MTL.	9	$11,191	5	$16,210	14	$27,401
GEN. MDSE.	6	$47,694			6	$47,694
FOOD	8	$30,231			8	$30,231
MOTOR VEH.	23	$36,889	15	$9,049	38	$45,938
APPAREL	12	$19,820			12	$19,820
HOME FURN.	8	$15,079	8	$4,086	16	$19,165
EAT DRINK	21	$30,938	15	$8,498	36	$39,436
SPECIALTY	46	$30,052	55	$16,147	101	$46,199
SERVICES	86	$35,096	97	$23,732	183	$58,828
WHOLESALE	26	$36,669	35	$24,554	61	$61,223
MISC.	32	$38,680	55	$35,762	87	$74,442
* TOTAL *	284	$490,082	300	$158,539	584	$648,621

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$44,071	15	$44,071
BLDG. MTL.	5	$29,512	14	$11,574	19	$41,066
GEN. MDSE.	5	$15,987			5	$15,987
FOOD			11	$7,222	11	$7,222
MOTOR VEH.	25	$35,491	23	$23,097	48	$58,588
APPAREL	8	$4,766			8	$4,766
HOME FURN.	7	$10,410	7	$5,799	14	$16,209
EAT DRINK	16	$20,362	27	$18,233	43	$38,595
SPECIALTY	41	$18,323	47	$3,891	88	$22,214
SERVICES	47	$34,497	100	$22,775	147	$57,272
WHOLESALE	18	$70,310	39	$29,884	57	$100,194
MISC.	27	$86,799	49	$19,187	76	$105,986
* TOTAL *	199	$326,457	332	$185,733	531	$512,190

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$15,144			6	$15,144
GEN. MDSE.						
FOOD	7	$25,372			7	$25,372
MOTOR VEH.	19	$15,600	6	$682	25	$16,282
APPAREL	6	$4,563			6	$4,563
HOME FURN.	10	$3,557			10	$3,557
EAT DRINK	20	$25,881	5	$3,660	25	$29,541
SPECIALTY	39	$20,032	15	$6,119	54	$26,151
SERVICES	65	$25,152	34	$5,215	99	$30,367
WHOLESALE	15	$19,911	13	$4,133	28	$24,044
MISC.	23	$145,727	22	$8,186	43	$153,913
* TOTAL *	210	$300,939	93	$27,995	303	$328,934

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$151,097	16	$14,287	24	$165,384
BLDG. MTL.	16	$46,890	11	$6,411	27	$53,301
GEN. MDSE.	14	$113,159			14	$113,159
FOOD	11	$48,751	7	$1,940	18	$50,691
MOTOR VEH.	30	$72,527	14	$6,677	44	$79,204
APPAREL	32	$47,124			32	$47,124
HOME FURN.	26	$46,310	5	$2,536	31	$48,846
EAT DRINK	44	$77,155	18	$6,647	62	$83,802
SPECIALTY	96	$87,510	42	$3,513	138	$91,023
SERVICES	152	$100,587	60	$7,459	212	$108,046
WHOLESALE	45	$77,893	35	$51,287	80	$129,180
MISC.	51	$27,622	41	$6,585	92	$34,207
* TOTAL *	525	$896,625	249	$107,342	774	$1,003,967

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$131,068
BLDG. MTL.	34	$57,301
GEN. MDSE.	16	$12,618
FOOD	26	$25,512
MOTOR VEH.	57	$37,832
APPAREL	5	$8,610
HOME FURN.	22	$18,958
EAT DRINK	60	$39,588
SPECIALTY	118	$33,016
SERVICES	216	$46,922
WHOLESALE	94	$151,910
MISC.	73	$24,213
* TOTAL *	755	$587,548

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

CLINTON CLASS	CLINTON* NO. OF BUS.	COMPUTED TAX	DE WITT NO. OF BUS.	COMPUTED TAX	CAMANCHE NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$392,327				
BLDG. MTL.	19	$52,910				
GEN. MDSE.	16	$219,273	5	$17,936		
FOOD	28	$100,511				
MOTOR VEH.	55	$132,868	12	$8,796	7	$2,184
APPAREL	28	$33,449				
HOME FURN.	33	$81,371	10	$14,364		
EAT DRINK	86	$176,669	12	$19,510	6	$4,372
SPECIALTY	150	$207,050	24	$16,465	20	$1,786
SERVICES	278	$150,994	67	$16,887	37	$14,053
WHOLESALE	47	$74,596	30	$64,544		
MISC.	82	$85,073	25	$125,579	18	$18,555
* TOTAL *	836	$1,707,091	185	$284,081	88	$40,950

CLINTON CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$17,235	38	$409,562
BLDG. MTL.	16	$13,028	35	$65,938
GEN. MDSE.	6	$2,554	27	$239,763
FOOD	7	$3,039	35	$103,550
MOTOR VEH.	26	$25,573	100	$169,421
APPAREL			28	$33,449
HOME FURN.	7	$3,240	50	$98,975
EAT DRINK	34	$21,446	138	$221,997
SPECIALTY	68	$11,608	262	$236,909
SERVICES	135	$36,067	517	$218,001
WHOLESALE	44	$39,746	121	$178,886
MISC.	53	$9,555	178	$238,762
* TOTAL *	420	$183,091	1,529	$2,215,213

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

CRAWFORD CLASS	DENISON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$112,037	17	$47,073	23	$159,110
BLDG. MTL.	10	$21,209	12	$8,585	22	$29,794
GEN. MDSE.	7	$50,878			7	$50,878
FOOD	7	$32,461	13	$7,918	20	$40,379
MOTOR VEH.	23	$28,421	24	$20,630	47	$49,051
APPAREL	13	$17,349			13	$17,349
HOME FURN.	12	$7,216	7	$667	19	$7,883
EAT DRINK	31	$60,703	30	$16,696	61	$77,399
SPECIALTY	47	$37,396	47	$9,816	94	$47,212
SERVICES	77	$42,607	129	$29,196	206	$71,803
WHOLESALE	27	$51,378	50	$40,214	77	$91,592
MISC.	32	$15,687	45	$13,966	77	$29,653
* TOTAL *	292	$477,342	374	$194,761	666	$672,103

DALLAS CLASS	PERRY NO. OF BUS.	COMPUTED TAX	ADEL* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$65,779	5	$189,285	25	$43,103
BLDG. MTL.			5	$4,388	17	$10,807
GEN. MDSE.	9	$48,470			11	$13,977
FOOD					7	$3,245
MOTOR VEH.	23	$30,385	11	$9,084	40	$39,708
APPAREL	11	$16,327			5	$164
HOME FURN.	9	$6,759			13	$7,024
EAT DRINK	19	$28,900	9	$7,452	30	$20,429
SPECIALTY	48	$20,921	19	$5,064	87	$22,691
SERVICES	88	$106,231	45	$40,679	164	$60,501
WHOLESALE	24	$52,372	8	$9,398	61	$64,552
MISC.	39	$47,312	21	$23,694	67	$46,537
* TOTAL *	276	$423,456	123	$289,044	525	$332,734

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

DALLAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$298,167
BLDG. MTL.	22	$15,195
GEN. MDSE.	20	$62,447
FOOD	7	$3,245
MOTOR VEH.	74	$79,177
APPAREL	16	$16,491
HOME FURN.	22	$13,783
EAT DRINK	58	$56,781
SPECIALTY	154	$48,676
SERVICES	297	$207,411
WHOLESALE	93	$126,322
MISC.	125	$117,539
* TOTAL *	924	$1,045,234

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			8	$970	8	$970
GEN. MDSE.	5	$9,392	5	$526	10	$9,918
FOOD						
MOTOR VEH.	14	$14,190	9	$1,810	23	$16,000
APPAREL	6	$6,556			6	$6,556
HOME FURN.			5	$3,421	5	$3,421
EAT DRINK	8	$9,743	8	$3,800	16	$13,543
SPECIALTY	21	$13,880	37	$9,511	58	$23,391
SERVICES	50	$19,607	36	$6,351	86	$25,958
WHOLESALE	7	$22,924	25	$10,192	32	$33,116
MISC.	34	$91,494	23	$2,457	57	$93,951
* TOTAL *	145	$187,766	156	$39,038	301	$226,824

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$38,642	10	$38,642
BLDG. MTL.			8	$7,032	8	$7,032
GEN. MDSE.			8	$7,863	8	$7,863
FOOD			7	$7,843	7	$7,843
MOTOR VEH.	5	$6,365	20	$4,222	25	$10,587
APPAREL			6	$2,481	6	$2,481
HOME FURN.			8	$7,202	8	$7,202
EAT DRINK	9	$9,753	14	$6,155	23	$15,908
SPECIALTY	18	$5,468	51	$13,816	69	$19,284
SERVICES	27	$4,593	61	$11,805	88	$16,398
WHOLESALE	8	$10,739	23	$14,282	31	$25,021
MISC.	21	$40,702	18	$2,526	39	$43,228
* TOTAL *	88	$77,620	234	$123,869	322	$201,489

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			13	$20,913	13	$20,913
BLDG. MTL.	6	$34,302	15	$15,062	21	$49,364
GEN. MDSE.	7	$36,030			7	$36,030
FOOD	6	$22,622	10	$7,466	16	$30,088
MOTOR VEH.	19	$31,076	18	$12,985	37	$44,061
APPAREL	10	$10,417			10	$10,417
HOME FURN.	6	$8,378	7	$2,502	13	$10,880
EAT DRINK	16	$25,346	23	$12,227	39	$37,573
SPECIALTY	43	$27,113	36	$4,064	79	$31,177
SERVICES	69	$18,669	106	$23,184	175	$41,853
WHOLESALE	23	$39,480	46	$48,744	69	$88,224
MISC.	27	$155,502	57	$12,092	77	$166,877
* TOTAL *	232	$408,935	324	$158,522	556	$567,457

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$461,464			7	$9,807
BLDG. MTL.	18	$34,473			8	$18,542
GEN. MDSE.	10	$194,780				
FOOD	39	$97,326			5	$6,836
MOTOR VEH.	41	$83,641	7	$18,729	30	$34,354
APPAREL	22	$50,116	20	$42,805		
HOME FURN.	41	$67,348	7	$10,716	7	$12,592
EAT DRINK	82	$189,558	13	$15,288	12	$8,044
SPECIALTY	136	$123,579	27	$48,460	56	$8,081
SERVICES	217	$154,199	38	$27,989	77	$12,595
WHOLESALE	56	$131,178	10	$26,101	27	$47,594
MISC.	90	$68,957	19	$89,070	52	$13,528
* TOTAL *	764	$1,676,619	141	$279,158	281	$171,975

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$491,271
BLDG. MTL.	26	$53,015
GEN. MDSE.	10	$194,780
FOOD	44	$104,164
MOTOR VEH.	78	$136,724
APPAREL	42	$92,921
HOME FURN.	55	$90,656
EAT DRINK	107	$212,890
SPECIALTY	219	$180,120
SERVICES	332	$194,783
WHOLESALE	93	$204,873
MISC.	161	$171,555
* TOTAL *	1,186	$2,127,752

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$105,723	21	$59,734	28	$165,457
BLDG. MTL.			14	$9,188	14	$9,168
GEN. MDSE.	5	$25,152			5	$25,152
FOOD			6	$6,419	6	$6,419
MOTOR VEH.	14	$16,[illegible]90	27	$27,086	41	$43,776
APPAREL	7	$14,118	8	$2,688	15	$16,806
HOME FURN.	14	$6,979	15	$6,048	29	$13,027
EAT DRINK	17	$17,835	50	$43,555	67	$61,390
SPECIALTY	45	$69,440	80	$10,734	125	$80,174
SERVICES	60	$17,560	138	$34,673	198	$52,233
WHOLESALE	10	$3,458	33	$31,906	43	$35,364
MISC.	29	$35,737	66	$25,403	91	$60,980
* TOTAL *	208	$312,692	454	$257,274	662	$569,966

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$728,425	5	$63,227	16	$41,391
BLDG. MTL.	48	$125,931			14	$35,421
GEN. MDSE.	16	$490,721	5	$17,246	5	$4,132
FOOD	51	$173,418	5	$8,056	14	$10,858
MOTOR VEH.	93	$177,162	11	$14,561	29	$56,348
APPAREL	63	$196,049	8	$7,414		
HOME FURN.	71	$114,123	8	$23,921	8	$7,949
EAT DRINK	159	$312,950	12	$18,779	60	$56,214
SPECIALTY	304	$254,488	26	$20,387	62	$16,523
SERVICES	446	$467,065	51	$42,441	165	$63,033
WHOLESALE	126	$295,089	13	$46,167	73	$135,529
MISC.	141	$152,510	16	$24,722	93	$16,460
* TOTAL *	1,544	$3,487,931	160	$286,921	539	$443,858

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	45	$833,043
BLDG. MTL.	62	$161,352
GEN. MDSE.	26	$512,099
FOOD	70	$192,332
MOTOR VEH.	133	$248,071
APPAREL	71	$203,463
HOME FURN.	87	$145,993
EAT DRINK	231	$387,943
SPECIALTY	392	$291,398
SERVICES	664	$572,539
WHOLESALE	212	$476,785
MISC.	250	$193,692
* TOTAL *	2,243	$4,218,710

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$129,888	9	$27,798	15	$157,686
BLDG. MTL.	8	$16,232	10	$7,172	18	$23,404
GEN. MDSE.	10	$46,412			10	$46,412
FOOD	6	$26,348			6	$26,348
MOTOR VEH.	20	$26,991	10	$3,713	30	$30,704
APPAREL	9	$17,120			9	$17,120
HOME FURN.	10	$17,814			10	$17,814
EAT DRINK	21	$32,120	13	$9,876	34	$41,996
SPECIALTY	48	$27,180	32	$10,255	80	$37,435
SERVICES	89	$34,141	59	$8,624	148	$42,765
WHOLESALE	21	$32,771	24	$17,055	45	$49,826
MISC.	28	$9,217	42	$14,830	70	$24,047
* TOTAL *	276	$416,234	199	$99,323	475	$515,557

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

FAYETTE CLASS	OELWEIN NO. OF BUS.	COMPUTED TAX	WEST UNION* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$135,999	5	$68,002	24	$26,476
BLDG. MTL.	9	$11,421			16	$19,498
GEN. MDSE.	9	$40,810			7	$31,138
FOOD	6	$23,935	5	$15,228	15	$11,238
MOTOR VEH.	16	$31,205	11	$14,067	30	$15,230
APPAREL	18	$16,583				
HOME FURN.	16	$14,499	5	$19,263	8	$394
EAT DRINK	23	$31,679	12	$8,783	39	$24,736
SPECIALTY	48	$26,708	24	$12,429	49	$4,181
SERVICES	84	$55,120	31	$12,687	125	$24,827
WHOLESALE	24	$65,593	8	$15,905	52	$101,932
MISC.	22	$12,392	27	$28,669	48	$11,908
* TOTAL *	280	$465,944	128	$195,033	413	$271,558

FAYETTE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$230,477
BLDG. MTL.	25	$30,919
GEN. MDSE.	16	$71,948
FOOD	26	$50,401
MOTOR VEH.	57	$60,502
APPAREL	18	$16,583
HOME FURN.	29	$34,156
EAT DRINK	74	$65,198
SPECIALTY	121	$43,318
SERVICES	240	$92,634
WHOLESALE	84	$183,430
MISC.	97	$52,969
* TOTAL *	821	$932,535

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$149,192	13	$37,037	19	$186,229
BLDG. MTL.	9	$16,664	10	$12,786	19	$29,450
GEN. MDSE.	8	$71,520	7	$4,719	15	$76,239
FOOD	8	$35,737	8	$2,863	16	$38,600
MOTOR VEH.	23	$31,864	17	$19,182	40	$51,046
APPAREL	18	$22,301			18	$22,301
HOME FURN.	13	$16,844	7	$1,283	20	$18,127
EAT DRINK	21	$42,540	16	$7,919	37	$50,459
SPECIALTY	53	$33,633	58	$5,591	111	$39,224
SERVICES	105	$46,660	113	$18,124	218	$64,784
WHOLESALE	33	$62,919	34	$59,178	67	$122,097
MISC.	38	$20,245	48	$5,784	86	$26,029
* TOTAL *	335	$550,119	331	$174,466	666	$724,585

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$135,482	12	$19,360	18	$154,842
BLDG. MTL.	6	$17,589	12	$4,720	18	$22,309
GEN. MDSE.						
FOOD			8	$1,469	8	$1,469
MOTOR VEH.	15	$28,600	17	$10,190	32	$38,790
APPAREL	8	$8,903			8	$8,903
HOME FURN.	12	$8,308	5	$1,145	17	$9,453
EAT DRINK	19	$27,812	14	$5,925	33	$33,737
SPECIALTY	38	$16,300	33	$9,979	71	$26,279
SERVICES	63	$28,564	51	$8,441	114	$37,005
WHOLESALE	29	$39,815	44	$28,538	73	$68,353
MISC.	33	$30,813	38	$22,170	71	$52,983
* TOTAL *	229	$342,186	234	$111,937	463	$454,123

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$46,132
BLDG. MTL.	15	$11,617
GEN. MDSE.	9	$41,028
FOOD	8	$25,553
MOTOR VEH.	23	$21,677
APPAREL	7	$6,807
HOME FURN.	6	$4,077
EAT DRINK	30	$29,509
SPECIALTY	44	$14,149
SERVICES	109	$35,941
WHOLESALE	33	$41,074
MISC.	32	$7,301
* TOTAL *	334	$284,865

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$21,867	11	$21,867
BLDG. MTL.	11	$14,056	9	$1,455	20	$15,513
GEN. MDSE.	6	$24,350	5	$2,355	11	$26,705
FOOD	5	$13,344	6	$4,344	11	$17,688
MOTOR VEH.	7	$20,510	21	$7,877	28	$28,387
APPAREL	10	$10,154			10	$10,154
HOME FURN.	9	$5,988	7	$221	16	$6,209
EAT DRINK	14	$18,349	13	$5,662	27	$24,011
SPECIALTY	41	$16,407	26	$1,825	67	$18,232
SERVICES	60	$40,132	71	$12,953	131	$53,085
WHOLESALE	19	$30,896	25	$40,220	44	$71,116
MISC.	22	$146,829	31	$9,694	53	$156,523
* TOTAL *	204	$341,017	225	$108,473	429	$449,490

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$69,191	14	$44,886	19	$114,077
BLDG. MTL.	5	$2,473	9	$7,003	14	$9,476
GEN. MDSE.			6	$3,800	6	$3,800
FOOD			7	$7,079	7	$7,079
MOTOR VEH.	19	$17,698	20	$12,241	39	$29,939
APPAREL						
HOME FURN.	5	$27,587	17	$4,258	22	$31,845
EAT DRINK	6	$5,929	27	$17,070	33	$22,999
SPECIALTY	18	$7,574	52	$7,894	70	$15,468
SERVICES	31	$8,432	97	$21,231	128	$29,663
WHOLESALE	15	$46,213	49	$97,645	64	$143,858
MISC.	22	$22,829	52	$13,394	74	$36,223
* TOTAL *	126	$207,926	350	$236,501	476	$444,427

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$126,597
BLDG. MTL.	16	$19,035
GEN. MDSE.	11	$8,334
FOOD	11	$15,693
MOTOR VEH.	30	$19,127
APPAREL	9	$3,830
HOME FURN.	7	$6,461
EAT DRINK	34	$23,131
SPECIALTY	65	$15,554
SERVICES	132	$23,372
WHOLESALE	44	$54,663
MISC.	48	$16,873
* TOTAL *	431	$332,670

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$121,943	19	$50,796	27	$172,739
BLDG. MTL.	12	$22,545	13	$12,480	25	$35,025
GEN. MDSE.	9	$52,057			9	$52,057
FOOD	8	$30,068	5	$4,631	13	$34,699
MOTOR VEH.	19	$20,219	25	$15,773	44	$35,992
APPAREL	7	$26,131			7	$26,131
HOME FURN.			9	$1,149	9	$1,149
EAT DRINK	24	$32,691	23	$25,090	47	$57,781
SPECIALTY	61	$32,980	46	$21,405	107	$54,385
SERVICES	89	$41,770	88	$24,837	177	$66,607
WHOLESALE	24	$18,036	41	$110,063	65	$128,099
MISC.	39	$16,415	40	$9,984	77	$26,399
* TOTAL *	300	$414,855	307	$276,208	607	$691,063

HANCOCK	GARNER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$80,755	12	$62,589	17	$143,344
BLDG. MTL.			18	$20,963	18	$20,963
GEN. MDSE.			7	$5,554	7	$5,554
FOOD	5	$7,758	10	$9,258	15	$17,016
MOTOR VEH.	5	$3,379	18	$10,158	23	$13,537
APPAREL						
HOME FURN.			11	$5,681	11	$5,681
EAT DRINK	8	$4,256	21	$17,078	29	$21,334
SPECIALTY	13	$5,743	50	$34,709	63	$40,452
SERVICES	36	$20,163	107	$25,212	143	$45,375
WHOLESALE	13	$33,321	40	$80,818	53	$114,139
MISC.	17	$36,959	62	$16,879	69	$50,546
* TOTAL *	102	$192,334	346	$285,607	448	$477,941

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$167,507			19	$35,241
BLDG. MTL.	8	$8,496	5	$5,208	21	$39,793
GEN. MDSE.	8	$49,529				
FOOD	10	$26,929			11	$11,780
MOTOR VEH.	19	$20,981	11	$10,409	30	$21,510
APPAREL	12	$20,085	5	$4,289	5	$2,829
HOME FURN.	10	$15,479			16	$12,604
EAT DRINK	21	$31,091	6	$8,676	28	$21,855
SPECIALTY	46	$33,165	24	$7,726	67	$14,721
SERVICES	90	$38,157	45	$8,965	119	$23,074
WHOLESALE	16	$51,461	14	$28,264	58	$125,520
MISC.	36	$9,602	32	$97,707	67	$18,260
* TOTAL *	286	$472,482	142	$171,244	441	$327,187

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$202,748
BLDG. MTL.	34	$53,497
GEN. MDSE.	8	$49,529
FOOD	21	$38,709
MOTOR VEH.	60	$52,900
APPAREL	22	$27,203
HOME FURN.	26	$28,083
EAT DRINK	55	$61,622
SPECIALTY	137	$55,612
SERVICES	254	$70,196
WHOLESALE	90	$205,245
MISC.	135	$125,569
* TOTAL *	869	$970,913

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$78,942	18	$78,942
BLDG. MTL.	5	$7,374	17	$19,078	22	$26,452
GEN. MDSE.			6	$4,315	6	$4,315
FOOD			15	$15,935	15	$15,935
MOTOR VEH.	15	$14,776	30	$19,903	45	$34,679
APPAREL			5	$1,842	5	$1,842
HOME FURN.			12	$13,181	12	$13,181
EAT DRINK	16	$27,119	36	$22,012	52	$49,131
SPECIALTY	18	$12,721	49	$7,568	67	$20,289
SERVICES	43	$12,485	120	$24,806	163	$37,291
WHOLESALE	10	$37,855	54	$58,937	64	$96,792
MISC.	27	$91,775	35	$13,909	60	$101,862
* TOTAL *	134	$204,105	395	$276,606	529	$480,711

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$194,415	15	$42,647	21	$237,062
BLDG. MTL.	10	$26,306	11	$15,512	21	$41,818
GEN. MDSE.	6	$46,849			6	$46,849
FOOD	6	$34,067	9	$5,427	15	$39,494
MOTOR VEH.	19	$22,094	29	$18,133	48	$40,227
APPAREL	9	$13,426			9	$13,426
HOME FURN.	11	$8,565	8	$13,924	19	$22,489
EAT DRINK	17	$35,594	15	$8,674	32	$44,268
SPECIALTY	48	$50,624	56	$5,699	104	$56,323
SERVICES	69	$24,106	102	$25,304	171	$49,410
WHOLESALE	19	$50,417	44	$45,000	63	$95,417
MISC.	34	$25,969	55	$23,417	89	$49,386
* TOTAL *	254	$532,432	344	$203,737	598	$736,169

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$115,896	7	$2,806	12	$118,702
BLDG. MTL.	8	$19,774	6	$7,306	14	$27,080
GEN. MDSE.	7	$10,656			7	$10,656
FOOD	6	$16,354	7	$2,374	13	$18,728
MOTOR VEH.	19	$18,571	11	$11,165	30	$29,736
APPAREL	8	$8,133			8	$8,133
HOME FURN.	6	$5,240			6	$5,240
EAT DRINK	14	$10,130	23	$12,932	37	$23,062
SPECIALTY	17	$8,474	37	$5,537	54	$14,011
SERVICES	56	$21,247	67	$5,897	123	$27,144
WHOLESALE	18	$37,845	32	$38,100	50	$75,945
MISC.	24	$7,587	38	$12,938	62	$20,525
* TOTAL *	188	$279,907	228	$99,055	416	$378,962

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$120,789	16	$13,057	22	$133,846
BLDG. MTL.	8	$11,928	11	$5,223	19	$17,151
GEN. MDSE.						
FOOD			5	$1,690	5	$1,690
MOTOR VEH.	19	$36,917	16	$26,191	35	$63,108
APPAREL	10	$15,297			10	$15,297
HOME FURN.	8	$9,547			8	$9,547
EAT DRINK	18	$23,506	18	$10,588	36	$34,094
SPECIALTY	27	$15,730	43	$3,184	70	$18,914
SERVICES	45	$22,285	65	$9,479	110	$31,764
WHOLESALE	24	$55,002	22	$14,370	46	$69,372
MISC.	34	$76,710	36	$8,572	70	$85,282
* TOTAL *	199	$387,711	232	$92,354	431	$480,065

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$130,725
BLDG. MTL.	11	$22,039
GEN. MDSE.	6	$19,646
FOOD	13	$20,796
MOTOR VEH.	29	$29,179
APPAREL	12	$14,987
HOME FURN.	11	$5,862
EAT DRINK	19	$13,830
SPECIALTY	52	$14,819
SERVICES	93	$28,119
WHOLESALE	48	$88,846
MISC.	40	$21,821
* TOTAL *	349	$410,669

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$131,416
BLDG. MTL.	15	$23,148
GEN. MDSE.	10	$10,524
FOOD	17	$29,815
MOTOR VEH.	44	$49,939
APPAREL	12	$6,255
HOME FURN.	13	$19,827
EAT DRINK	47	$98,145
SPECIALTY	89	$36,028
SERVICES	185	$80,301
WHOLESALE	58	$77,780
MISC.	71	$47,130
* TOTAL *	575	$610,308

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$100,546	22	$54,155	28	$154,701
BLDG. MTL.	10	$16,538	14	$23,610	24	$40,148
GEN. MDSE.	7	$42,384	5	$3,754	12	$46,138
FOOD	7	$26,771	18	$8,189	25	$34,960
MOTOR VEH.	25	$24,687	22	$17,762	47	$42,449
APPAREL	14	$12,143	5	$2,978	19	$15,121
HOME FURN.	14	$14,782	8	$1,366	22	$16,148
EAT DRINK	26	$29,101	37	$26,527	63	$55,628
SPECIALTY	40	$30,570	72	$31,363	112	$61,933
SERVICES	96	$33,990	159	$35,642	255	$69,632
WHOLESALE	13	$18,145	44	$65,519	57	$83,664
MISC.	32	$10,078	46	$8,016	78	$18,094
* TOTAL *	290	$359,735	452	$278,881	742	$638,616

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$246,491	24	$135,284	32	$381,775
BLDG. MTL.	12	$31,372	21	$34,187	33	$65,559
GEN. MDSE.	16	$83,944	7	$11,300	23	$95,244
FOOD	10	$75,428	14	$11,871	24	$87,299
MOTOR VEH.	36	$64,104	41	$41,497	77	$105,601
APPAREL	20	$27,561			20	$27,561
HOME FURN.	25	$56,479	10	$2,707	35	$59,186
EAT DRINK	39	$74,786	27	$16,171	66	$90,957
SPECIALTY	101	$69,696	96	$88,557	197	$158,253
SERVICES	160	$119,924	164	$41,413	324	$161,337
WHOLESALE	35	$39,791	74	$123,458	109	$163,249
MISC.	52	$53,200	62	$29,153	133	$82,353
* TOTAL *	514	$942,776	559	$535,598	1,073	$1,478,374

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$162,489	8	$3,746	13	$166,235
BLDG. MTL.	10	$29,793	7	$5,182	17	$34,975
GEN. MDSE.	7	$41,725			7	$41,725
FOOD	14	$44,777			14	$44,777
MOTOR VEH.	23	$37,078	11	$12,811	34	$49,889
APPAREL	17	$22,662			17	$22,662
HOME FURN.	18	$12,486	5	$1,006	23	$13,492
EAT DRINK	24	$45,326	9	$4,437	33	$49,763
SPECIALTY	83	$46,369	20	$6,581	103	$52,950
SERVICES	97	$51,295	66	$9,098	163	$60,393
WHOLESALE	33	$40,462	24	$10,449	57	$50,911
MISC.	43	$30,748	34	$6,060	77	$36,808
* TOTAL *	374	$565,210	184	$59,370	558	$624,580

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$630,099			11	$10,052
BLDG. MTL.	20	$75,273			18	$40,394
GEN. MDSE.	16	$345,440	5	$64,316	8	$6,360
FOOD	33	$184,871	8	$48,918	10	$7,671
MOTOR VEH.	53	$113,347	20	$28,492	26	$20,132
APPAREL	65	$130,558				
HOME FURN.	56	$108,110	13	$50,990	12	$5,571
EAT DRINK	99	$406,346	34	$147,646	30	$92,963
SPECIALTY	252	$371,427	33	$30,863	85	$37,084
SERVICES	290	$308,837	75	$75,091	168	$43,951
WHOLESALE	58	$156,200	16	$47,858	50	$49,837
MISC.	117	$131,032	40	$89,206	86	$18,465
* TOTAL *	1,073	$2,961,540	244	$583,380	504	$332,500

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$640,151
BLDG. MTL.	38	$115,667
GEN. MDSE.	29	$416,136
FOOD	51	$241,460
MOTOR VEH.	99	$161,971
APPAREL	65	$130,558
HOME FURN.	83	$164,671
EAT DRINK	163	$646,955
SPECIALTY	370	$439,374
SERVICES	533	$427,879
WHOLESALE	124	$253,895
MISC.	243	$238,703
* TOTAL *	1,821	$3,877,420

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$200,843			16	$15,034
BLDG. MTL.	6	$6,632	6	$9,046	13	$13,112
GEN. MDSE.			8	$14,132		
FOOD	5	$14,938	10	$18,924	11	$3,511
MOTOR VEH.	16	$12,027	19	$24,727	21	$22,373
APPAREL	5	$2,824	5	$2,350		
HOME FURN.	6	$3,095	10	$7,205	11	$3,603
EAT DRINK	13	$11,566	13	$16,728	24	$16,089
SPECIALTY	27	$7,308	41	$18,849	52	$7,665
SERVICES	43	$12,395	44	$13,796	117	$19,575
WHOLESALE	13	$21,471	21	$35,931	53	$36,662
MISC.	20	$15,988	31	$95,025	48	$11,839
* TOTAL *	159	$311,087	208	$256,713	366	$149,463

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$215,077
BLDG. MTL.	25	$30,790
GEN. MDSE.	8	$14,132
FOOD	26	$37,373
MOTOR VEH.	56	$59,127
APPAREL	10	$5,174
HOME FURN.	27	$13,903
EAT DRINK	50	$44,383
SPECIALTY	120	$33,822
SERVICES	204	$45,766
WHOLESALE	87	$94,064
MISC.	99	$122,852
* TOTAL *	733	$717,263

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$76,675
BLDG. MTL.	24	$13,571
GEN. MDSE.		
FOOD	18	$11,396
MOTOR VEH.	40	$25,097
APPAREL		
HOME FURN.	11	$11,741
EAT DRINK	39	$27,888
SPECIALTY	71	$24,201
SERVICES	167	$32,917
WHOLESALE	76	$67,484
MISC.	70	$19,191
* TOTAL *	535	$310,761

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			24	$26,633	24	$26,633
BLDG. MTL.	9	$17,150	18	$17,599	27	$34,749
GEN. MDSE.	10	$72,657	6	$6,319	16	$78,976
FOOD	7	$31,049	14	$8,388	21	$39,437
MOTOR VEH.	20	$31,556	31	$36,503	51	$68,059
APPAREL	13	$21,211	5	$956	18	$22,167
HOME FURN.	14	$20,248	9	$5,821	23	$26,069
EAT DRINK	23	$38,887	32	$16,788	55	$55,675
SPECIALTY	58	$33,811	79	$20,184	137	$53,995
SERVICES	90	$41,454	129	$30,089	219	$71,543
WHOLESALE	37	$114,402	68	$86,892	105	$201,294
MISC.	41	$117,094	65	$12,268	106	$129,362
* TOTAL *	322	$539,519	480	$268,440	802	$807,959

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$96,569	11	$225,701	17	$39,987
BLDG. MTL.	9	$28,981	10	$27,025	15	$8,324
GEN. MDSE.	6	$55,447	11	$74,349	5	$35,662
FOOD	7	$28,383	13	$59,122	13	$32,369
MOTOR VEH.	26	$28,538	24	$55,034	29	$22,928
APPAREL	10	$16,451	19	$23,581		
HOME FURN.	10	$20,263	16	$18,351	12	$16,812
EAT DRINK	44	$63,850	48	$74,478	27	$24,056
SPECIALTY	54	$39,628	87	$81,187	66	$15,467
SERVICES	111	$58,992	128	$86,246	130	$48,614
WHOLESALE	18	$173,139	28	$54,461	59	$61,768
MISC.	28	$24,599	61	$70,600	64	$15,730
* TOTAL *	330	$634,840	456	$850,135	437	$321,717

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

LEE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$362,257
BLDG. MTL.	34	$64,330
GEN. MDSE.	24	$165,458
FOOD	33	$119,874
MOTOR VEH.	79	$106,500
APPAREL	29	$40,032
HOME FURN.	38	$55,426
EAT DRINK	119	$162,384
SPECIALTY	207	$136,282
SERVICES	369	$193,852
WHOLESALE	105	$289,368
MISC.	153	$110,929
* TOTAL *	1,223	$1,806,092

LINN	CEDAR RAPIDS*		MARION		HIAWATHA	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$1,698,365	6	$274,367		
BLDG. MTL.	61	$345,392	12	$15,068		
GEN. MDSE.	38	$1,118,889				
FOOD	81	$344,217	12	$62,407		
MOTOR VEH.	162	$340,000	35	$89,991	9	$1,538
APPAREL	135	$232,749	15	$15,704		
HOME FURN.	117	$292,969	21	$40,751		
EAT DRINK	263	$749,305	30	$97,017	6	$2,913
SPECIALTY	649	$799,508	136	$72,493	17	$1,076
SERVICES	890	$1,063,271	141	$80,509	30	$11,782
WHOLESALE	291	$1,231,989	48	$84,189	10	$30,062
MISC.	309	$406,970	64	$42,722	22	$13,395
* TOTAL *	3,026	$8,823,624	520	$875,218	94	$60,766

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

LINN	MT VERNON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			28	$24,569	64	$2,197,301
BLDG. MTL.			32	$38,356	105	$398,816
GEN. MDSE.			10	$6,642	48	$1,125,531
FOOD			17	$9,593	110	$416,217
MOTOR VEH.	5	$3,981	41	$49,450	252	$484,960
APPAREL	5	$3,227	6	$794	161	$252,474
HOME FURN.			11	$1,278	149	$334,998
EAT DRINK	9	$12,420	50	$27,680	358	$889,335
SPECIALTY	21	$4,559	141	$25,346	964	$902,982
SERVICES	32	$14,390	202	$39,855	1,295	$1,209,807
WHOLESALE	6	$5,116	82	$73,447	437	$1,424,803
MISC.	21	$130,122	125	$25,351	541	$616,560
* TOTAL *	99	$173,815	745	$322,361	4,484	$10,255,784

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$56,447
BLDG. MTL.	12	$12,194
GEN. MDSE.	7	$7,135
FOOD	8	$8,896
MOTOR VEH.	27	$27,978
APPAREL	7	$2,447
HOME FURN.	10	$8,825
EAT DRINK	34	$39,017
SPECIALTY	56	$13,879
SERVICES	94	$18,956
WHOLESALE	28	$53,749
MISC.	33	$4,917
* TOTAL *	330	$254,440

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$4,126	7	$4,126
BLDG. MTL.	6	$9,918			6	$9,918
GEN. MDSE.	6	$32,444			6	$32,444
FOOD						
MOTOR VEH.	19	$19,732	10	$6,741	29	$26,473
APPAREL	12	$9,871			12	$9,871
HOME FURN.	7	$6,041			7	$6,041
EAT DRINK	16	$18,497	10	$5,370	26	$23,867
SPECIALTY	40	$18,937	26	$14,528	66	$33,465
SERVICES	74	$28,032	42	$4,601	116	$32,633
WHOLESALE	9	$5,725	20	$18,335	29	$24,060
MISC.	26	$118,648	23	$8,454	49	$127,102
* TOTAL *	215	$267,845	138	$62,155	353	$330,000

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$41,162	14	$13,040	20	$54,202
BLDG. MTL.			15	$12,184	15	$12,184
GEN. MDSE.						
FOOD			8	$4,425	8	$4,425
MOTOR VEH.	9	$6,883	25	$18,842	34	$25,725
APPAREL	5	$7,700			5	$7,700
HOME FURN.			8	$9,747	8	$9,747
EAT DRINK	9	$10,650	21	$14,754	30	$25,404
SPECIALTY	18	$10,591	50	$6,709	68	$17,300
SERVICES	34	$17,595	89	$16,255	123	$33,850
WHOLESALE	9	$14,732	52	$51,440	61	$66,172
MISC.	31	$30,706	45	$27,212	75	$57,840
* TOTAL *	121	$140,019	326	$174,530	447	$314,549

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$8,329	8	$8,329
BLDG. MTL.	8	$14,491	5	$3,925	13	$18,416
GEN. MDSE.	8	$15,711	5	$1,894	13	$17,605
FOOD	6	$21,153			6	$21,153
MOTOR VEH.	14	$20,104	11	$6,075	25	$26,179
APPAREL	7	$7,513			7	$7,513
HOME FURN.	9	$4,561			9	$4,561
EAT DRINK	11	$8,936	9	$7,401	20	$16,337
SPECIALTY	30	$18,324	45	$11,477	75	$29,801
SERVICES	52	$20,553	67	$8,945	119	$29,498
WHOLESALE	11	$30,250	30	$9,997	41	$40,247
MISC.	20	$30,761	36	$5,360	56	$36,121
* TOTAL *	176	$192,357	216	$63,403	392	$255,760

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$232,090	15	$13,164	25	$245,254
BLDG. MTL.	14	$39,882	10	$6,143	24	$46,025
GEN. MDSE.	11	$95,125	5	$2,643	16	$97,768
FOOD	13	$57,145			13	$57,145
MOTOR VEH.	39	$46,097	11	$5,157	50	$51,254
APPAREL	19	$25,415	8	$1,686	27	$27,101
HOME FURN.	17	$33,496	5	$494	22	$33,990
EAT DRINK	36	$76,543	16	$7,277	52	$83,820
SPECIALTY	104	$74,065	51	$3,276	155	$77,341
SERVICES	129	$54,322	88	$18,310	217	$72,632
WHOLESALE	37	$94,996	38	$22,230	75	$117,226
MISC.	60	$43,222	54	$6,850	114	$50,072
* TOTAL *	489	$672,398	301	$87,230	790	$959,628

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$171,348	5	$95,647	20	$36,515
BLDG. MTL.	10	$13,609	12	$28,458	13	$11,079
GEN. MDSE.	6	$43,084	5	$21,355	6	$7,452
FOOD	7	$30,198	8	$19,725	6	$3,185
MOTOR VEH.	23	$27,002	19	$25,461	18	$9,088
APPAREL	12	$11,432	12	$16,465		
HOME FURN.	14	$12,177	10	$20,198	8	$6,849
EAT DRINK	27	$45,441	18	$41,664	18	$16,154
SPECIALTY	42	$52,801	51	$41,018	65	$5,432
SERVICES	79	$47,025	69	$29,772	99	$22,027
WHOLESALE	18	$11,305	22	$47,522	40	$34,534
MISC.	21	$14,547	35	$25,375	35	$3,695
* TOTAL *	265	$479,969	266	$412,660	328	$156,010

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$303,510
BLDG. MTL.	35	$53,146
GEN. MDSE.	17	$71,891
FOOD	21	$53,108
MOTOR VEH.	60	$61,551
APPAREL	24	$27,897
HOME FURN.	32	$39,224
EAT DRINK	63	$103,259
SPECIALTY	158	$99,251
SERVICES	247	$98,624
WHOLESALE	80	$93,361
MISC.	91	$43,617
* TOTAL *	859	$1,048,639

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$432,238	20	$16,988	29	$449,226
BLDG. MTL.	23	$61,773	12	$7,085	35	$68,858
GEN. MDSE.	15	$198,009			15	$198,009
FOOD	21	$91,316	10	$4,441	31	$95,757
MOTOR VEH.	54	$77,828	24	$23,479	78	$101,307
APPAREL	33	$55,346			33	$55,346
HOME FURN.	43	$67,801	9	$12,551	52	$80,352
EAT DRINK	68	$147,223	16	$10,455	64	$157,678
SPECIALTY	133	$131,284	62	$10,551	195	$141,835
SERVICES	227	$142,403	101	$37,286	328	$179,689
WHOLESALE	57	$69,728	54	$49,875	111	$119,603
MISC.	65	$164,081	51	$17,594	112	$180,163
* TOTAL *	748	$1,639,030	355	$188,793	1,103	$1,827,823

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$102,151	11	$7,466	16	$109,637
BLDG. MTL.			7	$4,504	7	$4,504
GEN. MDSE.						
FOOD	5	$20,724	5	$4,111	10	$24,835
MOTOR VEH.	8	$12,677	15	$13,739	23	$26,416
APPAREL	6	$20,829			6	$20,829
HOME FURN.						
EAT DRINK	11	$20,170	15	$11,253	26	$31,423
SPECIALTY	21	$9,948	29	$4,967	50	$14,915
SERVICES	49	$25,959	52	$14,656	101	$40,615
WHOLESALE	9	$15,494	26	$22,747	35	$38,241
MISC.	19	$26,553	33	$8,040	52	$34,593
* TOTAL *	133	$254,505	193	$91,503	326	$346,008

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$43,624	13	$80,340	18	$123,964
BLDG. MTL.	8	$15,008	11	$10,834	19	$25,842
GEN. MDSE.	5	$6,713	5	$2,735	10	$9,448
FOOD	6	$8,276	9	$5,967	15	$14,243
MOTOR VEH.	12	$27,901	16	$12,568	28	$40,469
APPAREL	7	$7,115			7	$7,115
HOME FURN.	6	$8,345	8	$4,939	14	$13,284
EAT DRINK	9	$7,650	19	$15,381	28	$23,031
SPECIALTY	21	$9,603	35	$9,197	56	$18,800
SERVICES	47	$13,887	62	$13,276	109	$27,163
WHOLESALE	13	$27,763	31	$25,916	44	$53,679
MISC.	15	$9,375	37	$8,892	52	$18,267
* TOTAL *	154	$185,260	246	$190,045	400	$375,305

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$63,265	16	$24,215	22	$87,480
BLDG. MTL.	6	$7,569	11	$9,969	17	$17,538
GEN. MDSE.	5	$10,048	5	$7,448	10	$17,496
FOOD	5	$10,126	11	$7,767	16	$17,893
MOTOR VEH.	14	$16,915	18	$13,181	32	$30,096
APPAREL	7	$3,891			7	$3,891
HOME FURN.	6	$3,007	9	$3,676	15	$6,683
EAT DRINK	9	$13,773	35	$16,788	44	$30,561
SPECIALTY	21	$26,233	48	$7,007	69	$33,240
SERVICES	39	$17,855	81	$23,210	120	$41,065
WHOLESALE	17	$32,933	46	$53,888	63	$86,821
MISC.	16	$3,373	27	$2,862	43	$6,235
* TOTAL *	151	$208,988	307	$170,011	458	$378,999

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$79,222			5	$79,222
BLDG. MTL.			6	$359	6	$359
GEN. MDSE.	5	$18,893			5	$18,893
FOOD						
MOTOR VEH.	11	$10,506	8	$3,542	19	$14,048
APPAREL	7	$5,415			7	$5,415
HOME FURN.	9	$9,957			9	$9,957
EAT DRINK	13	$9,906	7	$4,003	20	$13,909
SPECIALTY	29	$24,165	15	$6,206	44	$30,371
SERVICES	51	$18,667	36	$11,317	87	$29,984
WHOLESALE	13	$6,922	16	$6,933	29	$13,855
MISC.	29	$41,329	21	$8,276	50	$49,605
* TOTAL *	172	$224,982	109	$40,636	281	$265,618

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$131,087	7	$12,013	14	$143,100
BLDG. MTL.	9	$10,344	7	$4,661	16	$15,005
GEN. MDSE.	7	$51,229			7	$51,229
FOOD	5	$27,683	5	$4,536	10	$32,219
MOTOR VEH.	19	$25,731	10	$7,366	29	$33,097
APPAREL	10	$13,219			10	$13,219
HOME FURN.	7	$15,665	5	$4,347	12	$20,012
EAT DRINK	17	$31,696	13	$5,214	30	$36,910
SPECIALTY	47	$35,890	41	$14,298	88	$50,188
SERVICES	89	$46,548	57	$14,961	146	$61,509
WHOLESALE	25	$57,485	29	$10,018	54	$67,503
MISC.	43	$28,045	34	$26,950	77	$54,995
* TOTAL *	265	$474,622	208	$104,364	493	$578,986

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

MUSCATINE CLASS	MUSCATINE* NO. OF BUS.	COMPUTED TAX	WEST LIBERTY NO. OF BUS.	COMPUTED TAX	WILTON NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$368,208				
BLDG. MTL.	15	$61,838	5	$2,536		
GEN. MDSE.	11	$154,654				
FOOD	11	$74,929				
MOTOR VEH.	45	$53,379	6	$15,305	7	$4,364
APPAREL	30	$41,506				
HOME FURN.	32	$55,557			5	$6,127
EAT DRINK	69	$126,319			7	$4,965
SPECIALTY	143	$132,521	16	$5,319	19	$2,867
SERVICES	200	$145,911	37	$21,263	21	$4,885
WHOLESALE	34	$33,166	8	$14,497	13	$18,306
MISC.	77	$41,315	31	$50,556	26	$246,873
* TOTAL *	674	$1,289,303	103	$109,476	98	$288,387

MUSCATINE CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$3,025	13	$371,233
BLDG. MTL.	12	$5,928	32	$70,302
GEN. MDSE.	5	$3,000	16	$157,654
FOOD			11	$74,929
MOTOR VEH.	11	$9,432	69	$82,480
APPAREL			30	$41,506
HOME FURN.			37	$61,684
EAT DRINK	12	$7,192	88	$138,476
SPECIALTY	59	$3,000	237	$143,707
SERVICES	56	$7,623	314	$179,682
WHOLESALE	40	$58,702	95	$124,671
MISC.	61	$17,859	195	$356,603
* TOTAL *	262	$115,761	1,137	$1,602,927

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$102,636	15	$87,153	21	$189,789
BLDG. MTL.	10	$18,132	18	$9,390	28	$27,522
GEN. MDSE.			6	$3,407	6	$3,407
FOOD	6	$14,650	11	$9,482	17	$24,132
MOTOR VEH.	15	$17,419	30	$15,129	45	$32,548
APPAREL	6	$17,152	12	$2,824	18	$19,976
HOME FURN.	11	$9,895	9	$6,065	20	$15,960
EAT DRINK	16	$28,278	31	$28,754	47	$57,032
SPECIALTY	31	$34,124	75	$18,114	106	$52,238
SERVICES	74	$21,761	141	$41,823	215	$63,584
WHOLESALE	30	$54,842	56	$51,775	86	$106,617
MISC.	26	$49,831	51	$15,895	77	$65,726
* TOTAL *	231	$368,720	455	$289,811	686	$658,531

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$2,393	8	$2,393
BLDG. MTL.	7	$7,566	5	$4,425	12	$11,991
GEN. MDSE.						
FOOD			5	$2,658	5	$2,658
MOTOR VEH.	8	$7,616	11	$3,539	19	$11,155
APPAREL	8	$9,135			8	$9,135
HOME FURN.	6	$2,548			6	$2,548
EAT DRINK	12	$11,935	8	$7,488	20	$19,423
SPECIALTY	19	$10,383	24	$5,746	43	$16,129
SERVICES	38	$22,391	43	$5,974	81	$28,365
WHOLESALE	13	$28,649	27	$26,938	40	$55,587
MISC.	33	$102,837	29	$7,839	62	$110,676
* TOTAL *	144	$203,060	160	$67,000	304	$270,060

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

PAGE CLASS	CLARINDA* NO. OF BUS.	COMPUTED TAX	SHENANDOAH NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES					10	$7,731
BLDG. MTL.	6	$6,064	16	$30,238	6	$6,922
GEN. MDSE.	8	$20,273				
FOOD			7	$10,977	5	$1,144
MOTOR VEH.	12	$13,659	21	$19,054	15	$9,095
APPAREL	10	$10,168	16	$20,922		
HOME FURN.	8	$13,528	8	$22,549	7	$1,234
EAT DRINK	21	$27,270	12	$15,023	7	$3,075
SPECIALTY	36	$26,651	53	$39,898	26	$6,126
SERVICES	68	$25,255	92	$32,571	48	$9,256
WHOLESALE	23	$54,974	25	$42,541	18	$28,005
MISC.	26	$115,627	52	$144,702	37	$7,776
* TOTAL *	218	$315,669	302	$378,475	179	$80,364

PAGE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$7,731
BLDG. MTL.	28	$43,224
GEN. MDSE.	8	$20,273
FOOD	12	$12,121
MOTOR VEH.	48	$41,808
APPAREL	26	$31,090
HOME FURN.	23	$37,311
EAT DRINK	40	$45,368
SPECIALTY	115	$74,675
SERVICES	208	$67,082
WHOLESALE	66	$125,520
MISC.	115	$268,305
* TOTAL *	699	$774,508

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

PALO ALTO CLASS	EMMETSBURG* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			13	$28,950	13	$28,950
BLDG. MTL.	5	$11,916	11	$13,655	16	$25,571
GEN. MDSE.	6	$14,980			6	$14,980
FOOD			8	$5,194	8	$5,194
MOTOR VEH.	15	$13,442	14	$12,108	29	$25,550
APPAREL	7	$7,798			7	$7,798
HOME FURN.	5	$3,217			5	$3,217
EAT DRINK	10	$10,396	27	$18,283	37	$28,679
SPECIALTY	23	$13,064	31	$2,371	54	$15,435
SERVICES	54	$49,001	72	$14,221	126	$63,222
WHOLESALE	23	$28,944	26	$45,467	49	$74,411
MISC.	24	$65,499	39	$9,870	63	$75,369
* TOTAL *	172	$218,257	241	$150,119	413	$366,376

PLYMOUTH CLASS	LE MARS* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	6	$172,318	13	$31,331	19	$203,649
BLDG. MTL.	10	$13,406	19	$36,440	29	$49,846
GEN. MDSE.	6	$51,764	5	$3,755	11	$55,519
FOOD	6	$37,484	15	$7,305	21	$44,769
MOTOR VEH.	14	$22,679	33	$38,071	47	$60,750
APPAREL	16	$21,847	5	$5,134	21	$26,981
HOME FURN.	13	$15,048	10	$6,426	23	$21,474
EAT DRINK	28	$57,476	41	$25,857	69	$83,333
SPECIALTY	56	$33,751	73	$17,835	129	$51,586
SERVICES	84	$54,446	144	$36,006	228	$90,452
WHOLESALE	38	$46,200	52	$46,104	90	$92,304
MISC.	34	$18,177	54	$8,147	88	$26,324
* TOTAL *	311	$544,596	464	$262,411	775	$807,007

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1964

POCAHONTAS	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	24	$119,054
BLDG. MTL.	14	$26,329
GEN. MDSE.	9	$9,667
FOOD	12	$15,943
MOTOR VEH.	41	$27,270
APPAREL	14	$6,536
HOME FURN.	17	$13,147
EAT DRINK	31	$22,965
SPECIALTY	67	$28,044
SERVICES	136	$29,355
WHOLESALE	54	$65,732
MISC.	60	$17,579
* TOTAL *	479	$381,821

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
	NO. OF	COMPUTED	NO. OF	COMPUTED	NO. OF	COMPUTED
CLASS	BUS.	TAX	BUS.	TAX	BUS.	TAX
UTILITIES	55	$4,693,206	6	$15,028		
BLDG. MTL.	135	$798,157	11	$53,035		
GEN. MDSE.	77	$1,749,525	16	$479,490		
FOOD	143	$784,995	19	$99,834	8	$47,494
MOTOR VEH.	373	$956,726	22	$34,577		
APPAREL	199	$582,594	67	$254,996		
HOME FURN.	243	$799,613	40	$84,522	6	$2,312
EAT DRINK	552	$1,417,692	57	$282,565	13	$34,746
SPECIALTY	1,214	$1,424,646	214	$210,802	41	$33,558
SERVICES	1,875	$3,020,103	181	$201,556	60	$43,024
WHOLESALE	552	$2,865,706	55	$141,824	11	$7,534
MISC.	638	$1,220,001	52	$101,595	24	$23,831
* TOTAL *	6,056	$20,312,964	740	$1,959,824	163	$192,499

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

POLK	ALTOONA		ANKENY		JOHNSTON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			6	$192,198		
BLDG. MTL.			12	$45,977		
GEN. MDSE.			5	$24,795		
FOOD			17	$60,180		
MOTOR VEH.	6	$29,086	23	$55,586		
APPAREL	7	$2,925	13	$10,823		
HOME FURN.	7	$2,065	17	$7,766		
EAT DRINK	10	$41,998	23	$62,228		
SPECIALTY	34	$13,100	87	$65,739	10	$2,672
SERVICES	50	$45,983	115	$79,579	11	$2,485
WHOLESALE	11	$3,876	29	$44,330		
MISC.	34	$54,465	41	$27,871	24	$17,495
* TOTAL *	159	$193,498	388	$677,072	45	$22,652

POLK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$24,706	83	$4,925,138
BLDG. MTL.	14	$20,757	172	$917,926
GEN. MDSE.	6	$8,313	104	$2,262,123
FOOD	11	$38,341	198	$1,030,844
MOTOR VEH.	27	$30,893	451	$1,106,868
APPAREL	6	$742	292	$852,080
HOME FURN.	9	$2,932	322	$899,210
EAT DRINK	27	$71,310	682	$1,910,539
SPECIALTY	79	$29,596	1,679	$1,760,113
SERVICES	122	$43,087	2,414	$3,435,817
WHOLESALE	36	$72,147	694	$3,135,417
MISC.	185	$95,866	974	$1,497,160
* TOTAL *	514	$394,746	8,065	$23,753,255

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

POTTAWATTAMIE CLASS	COUNCIL BLUFFS* NO. OF BUS.	COUNCIL BLUFFS* COMPUTED TAX	CARTER LAKE NO. OF BUS.	CARTER LAKE COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES	9	$747,649			32	$200,596
BLDG. MTL.	20	$71,941			28	$32,554
GEN. MDSE.	14	$247,841				
FOOD	33	$177,787			19	$17,540
MOTOR VEH.	91	$183,310	7	$8,608	65	$83,180
APPAREL	27	$53,290			13	$7,703
HOME FURN.	36	$100,843			16	$10,125
EAT DRINK	126	$342,256	8	$6,542	53	$53,808
SPECIALTY	201	$204,058	7	$1,568	127	$24,441
SERVICES	346	$274,198	16	$4,372	226	$85,433
WHOLESALE	80	$93,644	5	$5,095	73	$145,529
MISC.	92	$51,729	10	$34,088	71	$97,556
* TOTAL *	1,075	$2,548,546	53	$60,273	723	$758,465

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$948,245
BLDG. MTL.	48	$104,495
GEN. MDSE.	14	$247,841
FOOD	52	$195,327
MOTOR VEH.	163	$275,098
APPAREL	40	$60,993
HOME FURN.	52	$110,968
EAT DRINK	187	$402,606
SPECIALTY	335	$230,067
SERVICES	588	$364,003
WHOLESALE	158	$244,268
MISC.	173	$183,373
* TOTAL *	1,851	$3,367,284

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$266,726	17	$94,506	24	$361,232
BLDG. MTL.	7	$10,659	10	$15,496	17	$26,155
GEN. MDSE.	7	$45,523			7	$45,523
FOOD	10	$38,177	8	$8,811	18	$46,988
MOTOR VEH.	24	$26,333	30	$39,576	54	$65,909
APPAREL	13	$13,773			13	$13,773
HOME FURN.	8	$12,524	7	$6,320	15	$18,844
EAT DRINK	19	$35,459	23	$26,153	42	$61,612
SPECIALTY	42	$37,762	63	$9,438	105	$47,200
SERVICES	76	$37,599	111	$38,985	187	$76,584
WHOLESALE	28	$51,977	43	$57,208	71	$109,185
MISC.	21	$17,122	59	$15,994	78	$32,394
* TOTAL *	262	$593,634	369	$311,765	631	$905,399

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$65,180
BLDG. MTL.	8	$5,077
GEN. MDSE.		
FOOD	6	$6,925
MOTOR VEH.	20	$25,455
APPAREL		
HOME FURN.	5	$1,898
EAT DRINK	10	$6,871
SPECIALTY	34	$6,579
SERVICES	82	$17,427
WHOLESALE	20	$12,503
MISC.	30	$14,193
* TOTAL *	228	$162,108

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$50,148	20	$32,831	25	$82,979
BLDG. MTL.			18	$34,289	18	$34,289
GEN. MDSE.	5	$9,415	10	$5,078	15	$14,493
FOOD			11	$8,137	11	$8,137
MOTOR VEH.	14	$15,795	29	$42,178	43	$57,973
APPAREL	8	$9,313			8	$9,313
HOME FURN.	6	$3,881			6	$3,881
EAT DRINK	10	$8,791	25	$17,156	35	$25,947
SPECIALTY	22	$10,140	60	$11,658	82	$21,798
SERVICES	40	$11,929	105	$27,981	145	$39,910
WHOLESALE	14	$18,404	55	$61,466	69	$79,870
MISC.	25	$20,456	63	$13,704	88	$34,160
* TOTAL *	149	$158,272	396	$254,478	545	$412,750

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$1,395,435	8	$235,446		
BLDG. MTL.	52	$207,479	11	$59,689		
GEN. MDSE.	31	$687,575	5	$212,011		
FOOD	74	$265,722	19	$76,411		
MOTOR VEH.	142	$278,809	39	$61,277		
APPAREL	106	$244,404	16	$28,381		
HOME FURN.	100	$367,190	24	$44,464		
EAT DRINK	252	$642,195	52	$202,903	5	$5,684
SPECIALTY	486	$608,293	133	$119,165	25	$2,406
SERVICES	711	$653,162	175	$301,838	26	$2,465
WHOLESALE	210	$778,699	54	$164,609		
MISC.	258	$413,741	59	$88,860	20	$15,360
* TOTAL *	2,443	$6,542,724	595	$1,595,054	76	$25,915

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

SCOTT	ELDRIDGE		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			22	$17,525	51	$1,648,406
BLDG. MTL.			15	$7,915	78	$275,083
GEN. MDSE.			7	$6,390	43	$905,976
FOOD	5	$13,392	9	$10,533	107	$366,058
MOTOR VEH.			27	$64,961	208	$405,047
APPAREL					122	$272,785
HOME FURN.			12	$16,789	136	$428,443
EAT DRINK	9	$6,632	40	$60,487	358	$917,901
SPECIALTY	25	$9,704	118	$16,696	787	$756,266
SERVICES	35	$23,361	147	$60,900	1,094	$1,041,746
WHOLESALE	20	$57,045	52	$70,717	336	$1,071,070
MISC.	23	$39,662	111	$46,749	469	$604,366
* TOTAL *	117	$149,816	558	$379,638	3,789	$8,693,147

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$128,838	16	$9,560	21	$138,398
BLDG. MTL.	12	$11,988	11	$5,224	23	$17,212
GEN. MDSE.	7	$26,526			7	$26,526
FOOD	6	$26,900	7	$1,564	13	$28,464
MOTOR VEH.	16	$30,737	20	$12,677	38	$43,414
APPAREL	10	$11,970	5	$1,613	15	$13,583
HOME FURN.	12	$14,402	7	$2,732	19	$17,134
EAT DRINK	19	$33,459	21	$14,072	40	$47,531
SPECIALTY	48	$31,639	31	$10,672	79	$42,311
SERVICES	66	$34,072	92	$12,503	158	$46,575
WHOLESALE	22	$36,785	43	$31,241	65	$68,026
MISC.	25	$12,442	53	$10,146	78	$22,588
* TOTAL *	250	$399,758	306	$112,004	556	$511,762

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

SIOUX	HAWARDEN		ORANGE CITY*		ROCK VALLEY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					6	$135,882
BLDG. MTL.	5	$7,210	8	$8,418	7	$9,410
GEN. MDSE.						
FOOD	5	$4,554				
MOTOR VEH.	7	$3,991	10	$32,356	8	$13,099
APPAREL	6	$5,709	6	$11,236		
HOME FURN.	6	$4,898	13	$15,925	6	$6,510
EAT DRINK	12	$9,789	6	$7,992	7	$7,111
SPECIALTY	16	$6,542	28	$14,141	22	$8,483
SERVICES	36	$10,921	37	$10,074	43	$24,554
WHOLESALE	12	$16,957	17	$22,152	12	$17,361
MISC.	16	$38,850	25	$88,571	26	$12,478
* TOTAL *	121	$109,421	150	$210,865	137	$234,888

SIOUX	SIOUX CENTER		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$20,644	21	$156,526
BLDG. MTL.	15	$33,210	11	$8,816	46	$67,064
GEN. MDSE.			5	$2,986	5	$2,986
FOOD			10	$4,209	15	$8,763
MOTOR VEH.	13	$34,109	25	$30,893	63	$114,448
APPAREL	5	$4,919	5	$3,341	22	$25,205
HOME FURN.	10	$12,087	13	$18,748	48	$58,168
EAT DRINK	9	$15,970	21	$14,143	55	$55,005
SPECIALTY	36	$29,437	75	$8,361	177	$66,964
SERVICES	57	$18,572	148	$32,881	321	$97,002
WHOLESALE	20	$41,448	73	$68,784	134	$166,702
MISC.	48	$86,986	68	$40,295	183	$267,180
* TOTAL *	213	$276,738	469	$254,101	1,090	$1,086,013

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1964

STORY	AMES		NEVADA*		STORY CITY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$412,963	5	$139,841		
BLDG. MTL.	21	$69,088	6	$19,439		
GEN. MDSE.	23	$342,602				
FOOD	25	$119,955	7	$16,152		
MOTOR VEH.	47	$87,124	12	$16,625	9	$11,218
APPAREL	43	$115,905	5	$7,800	5	$3,167
HOME FURN.	42	$100,251	10	$5,706		
EAT DRINK	90	$309,366	12	$13,416	8	$13,242
SPECIALTY	238	$236,775	33	$11,973	19	$11,956
SERVICES	259	$369,252	62	$25,192	29	$10,180
WHOLESALE	55	$127,076	23	$50,320	7	$21,546
MISC.	97	$52,193	30	$17,908	28	$61,297
* TOTAL *	948	$2,342,550	205	$324,372	105	$132,606

STORY	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$26,815	32	$579,619
BLDG. MTL.	21	$9,941	48	$98,468
GEN. MDSE.	10	$7,834	33	$350,436
FOOD	14	$8,824	46	$144,931
MOTOR VEH.	22	$18,622	90	$133,589
APPAREL			53	$126,872
HOME FURN.	12	$17,415	64	$123,372
EAT DRINK	31	$21,338	141	$357,362
SPECIALTY	108	$42,411	398	$303,115
SERVICES	136	$31,911	486	$436,535
WHOLESALE	57	$51,321	142	$250,263
MISC.	83	$28,979	236	$158,427
* TOTAL *	511	$263,461	1,769	$3,062,989

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

TAMA CLASS	TAMA NO. OF BUS.	TAMA COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES			16	$150,879	16	$150,879
BLDG. MTL.			24	$18,249	24	$18,249
GEN. MDSE.			9	$24,307	9	$24,307
FOOD			15	$18,792	15	$18,792
MOTOR VEH.	7	$9,527	35	$28,176	42	$37,703
APPAREL	5	$4,778	8	$4,642	13	$9,420
HOME FURN.	6	$8,776	17	$8,908	23	$17,684
EAT DRINK	10	$10,478	40	$37,141	50	$47,619
SPECIALTY	19	$9,086	68	$22,379	87	$31,465
SERVICES	39	$8,938	161	$35,114	200	$44,052
WHOLESALE	11	$20,550	65	$121,197	76	$141,747
MISC.	29	$64,031	60	$12,347	89	$76,378
* TOTAL *	126	$136,164	518	$482,131	644	$618,295

TAYLOR CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	21	$39,843
BLDG. MTL.	17	$9,813
GEN. MDSE.	8	$9,012
FOOD	8	$9,996
MOTOR VEH.	19	$10,961
APPAREL	8	$5,803
HOME FURN.	5	$497
EAT DRINK	23	$14,754
SPECIALTY	55	$15,326
SERVICES	99	$19,465
WHOLESALE	37	$34,860
MISC.	30	$5,572
* TOTAL *	330	$175,902

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

UNION CLASS	CRESTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$117,521	8	$9,868	14	$127,389
BLDG. MTL.	7	$12,887			7	$12,887
GEN. MDSE.	9	$58,352			9	$58,352
FOOD	6	$47,169			6	$47,169
MOTOR VEH.	27	$31,410	11	$7,907	38	$39,317
APPAREL	9	$8,952			9	$8,952
HOME FURN.	14	$11,724			14	$11,724
EAT DRINK	23	$45,039	11	$3,727	34	$48,766
SPECIALTY	61	$46,000	38	$3,899	99	$49,899
SERVICES	103	$42,532	42	$3,776	145	$46,308
WHOLESALE	13	$33,833	14	$7,095	27	$40,928
MISC.	36	$19,569	33	$6,646	69	$26,215
* TOTAL *	314	$474,988	157	$42,918	471	$517,906

VAN BUREN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$13,729
BLDG. MTL.	10	$9,595
GEN. MDSE.	13	$5,489
FOOD	11	$7,370
MOTOR VEH.	31	$11,453
APPAREL		
HOME FURN.	10	$4,636
EAT DRINK	23	$12,188
SPECIALTY	57	$11,171
SERVICES	117	$14,674
WHOLESALE	41	$29,124
MISC.	48	$12,402
* TOTAL *	378	$131,831

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$347,320	15	$10,173	24	$357,493
BLDG. MTL.	19	$84,686	12	$6,618	31	$91,304
GEN. MDSE.	17	$191,664			17	$191,664
FOOD	18	$105,590	6	$2,917	24	$108,507
MOTOR VEH.	63	$77,560	29	$12,402	92	$89,962
APPAREL	30	$38,188			30	$36,188
HOME FURN.	46	$74,924	6	$81	52	$75,005
EAT DRINK	72	$136,094	16	$13,189	88	$149,283
SPECIALTY	156	$123,752	68	$4,144	224	$127,896
SERVICES	267	$140,385	102	$14,139	369	$154,524
WHOLESALE	52	$85,695	34	$18,281	86	$103,976
MISC.	68	$42,785	46	$5,359	114	$48,144
* TOTAL *	817	$1,448,643	334	$87,303	1,151	$1,535,946

WARREN	INDIANOLA*		CARLISLE		NORWALK	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	5	$11,261				
GEN. MDSE.	7	$48,272				
FOOD	11	$37,862				
MOTOR VEH.	26	$65,390	8	$12,240		
APPAREL	9	$10,705				
HOME FURN.	9	$7,159				
EAT DRINK	23	$50,778	5	$3,936		
SPECIALTY	72	$32,715	16	$2,692	24	$4,692
SERVICES	107	$44,913	36	$7,871	34	$9,830
WHOLESALE	26	$34,872				
MISC.	32	$114,645	25	$34,815	23	$21,470
* TOTAL *	327	$458,572	90	$61,554	81	$35,992

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

WARREN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$8,743	13	$8,743
BLDG. MTL.	8	$9,288	13	$20,549
GEN. MDSE.			7	$48,272
FOOD	9	$6,626	20	$44,488
MOTOR VEH.	21	$9,751	55	$87,381
APPAREL			9	$10,705
HOME FURN.	8	$1,303	17	$8,462
EAT DRINK	18	$6,944	46	$61,658
SPECIALTY	62	$7,688	174	$47,787
SERVICES	111	$22,635	288	$85,249
WHOLESALE	35	$19,840	61	$54,712
MISC.	48	$9,252	127	$180,118
* TOTAL *	332	$102,006	830	$658,124

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$40,821	19	$40,821
BLDG. MTL.	10	$18,668	13	$22,063	23	$40,731
GEN. MDSE.	8	$43,583	8	$9,905	16	$53,488
FOOD	6	$30,426	11	$9,761	17	$40,187
MOTOR VEH.	21	$21,408	26	$20,764	47	$42,172
APPAREL	14	$28,306			14	$28,306
HOME FURN.	13	$14,065	13	$9,581	26	$23,646
EAT DRINK	25	$39,839	31	$23,627	56	$63,466
SPECIALTY	58	$30,032	72	$29,741	130	$59,773
SERVICES	88	$55,777	148	$35,069	236	$90,846
WHOLESALE	39	$77,859	54	$59,813	93	$137,672
MISC.	41	$140,103	81	$26,769	122	$166,872
* TOTAL *	323	$500,066	476	$287,914	799	$787,980

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$46,137
BLDG. MTL.	16	$11,299
GEN. MDSE.	5	$5,265
FOOD	8	$11,557
MOTOR VEH.	26	$23,411
APPAREL	5	$4,106
HOME FURN.	6	$1,471
EAT DRINK	20	$11,652
SPECIALTY	51	$13,603
SERVICES	100	$14,935
WHOLESALE	46	$11,536
MISC.	33	$5,043
* TOTAL *	333	$160,015

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$466,065	34	$71,461	42	$537,526
BLDG. MTL.	20	$69,346	19	$17,614	39	$106,960
GEN. MDSE.	17	$311,589	7	$5,732	24	$317,321
FOOD	16	$82,594	23	$10,129	39	$92,723
MOTOR VEH.	51	$96,389	24	$23,992	75	$120,381
APPAREL	47	$81,693	5	$2,102	52	$83,795
HOME FURN.	40	$85,507	14	$3,455	54	$88,962
EAT DRINK	95	$200,620	31	$34,802	126	$235,422
SPECIALTY	147	$120,809	59	$7,508	206	$128,317
SERVICES	281	$197,929	153	$32,874	434	$230,803
WHOLESALE	86	$245,929	64	$67,171	150	$313,100
MISC.	89	$78,438	76	$30,485	163	$108,923
* TOTAL *	897	$2,056,908	507	$307,325	1,404	$2,364,233

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$67,127	10	$67,127
BLDG. MTL.	7	$9,016	13	$18,025	20	$27,041
GEN. MDSE.			6	$20,553	6	$20,553
FOOD	9	$14,286	7	$9,841	16	$24,127
MOTOR VEH.	12	$17,076	20	$10,467	32	$27,543
APPAREL			5	$2,284	5	$2,284
HOME FURN.	7	$8,122	11	$9,019	18	$17,141
EAT DRINK	7	$9,834	23	$22,331	30	$32,165
SPECIALTY	30	$8,907	52	$22,418	82	$31,325
SERVICES	46	$20,941	96	$52,105	142	$73,046
WHOLESALE	10	$5,340	44	$69,689	54	$75,029
MISC.	21	$69,024	47	$25,484	64	$92,622
* TOTAL *	149	$162,546	330	$327,457	479	$490,003

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$113,259	18	$37,080	23	$150,339
BLDG. MTL.	10	$12,884	15	$12,588	25	$25,472
GEN. MDSE.			5	$2,844	5	$2,844
FOOD	8	$27,082	15	$8,837	23	$35,919
MOTOR VEH.	21	$31,484	23	$20,846	44	$52,330
APPAREL	14	$26,466			14	$26,466
HOME FURN.	15	$13,592	5	$14,656	20	$28,248
EAT DRINK	27	$49,123	31	$20,146	58	$69,269
SPECIALTY	63	$51,403	47	$5,018	110	$56,421
SERVICES	77	$52,109	111	$23,217	188	$75,326
WHOLESALE	23	$52,465	45	$43,876	68	$96,341
MISC.	45	$88,070	46	$17,050	91	$105,120
* TOTAL *	308	$517,937	361	$206,158	669	$724,095

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

WOODBURY CLASS	SIOUX CITY* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	17	$1,066,916	26	$149,118	43	$1,216,034
BLDG. MTL.	47	$210,761	22	$18,190	69	$228,951
GEN. MDSE.	23	$588,243	8	$7,971	31	$596,214
FOOD	57	$307,152	21	$7,295	78	$314,447
MOTOR VEH.	128	$222,579	42	$51,386	170	$273,965
APPAREL	93	$299,833			93	$299,833
HOME FURN.	75	$168,523	12	$7,528	87	$176,051
EAT DRINK	189	$438,873	45	$33,589	234	$472,462
SPECIALTY	360	$387,920	92	$18,947	452	$406,867
SERVICES	618	$560,511	153	$32,369	771	$592,880
WHOLESALE	200	$505,407	55	$32,512	255	$537,919
MISC.	198	$262,082	101	$33,218	292	$288,943
* TOTAL *	2,005	$5,018,800	570	$385,766	2,575	$5,404,566

WORTH CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	12	$54,159
BLDG. MTL.	18	$12,700
GEN. MDSE.	5	$4,346
FOOD	8	$11,307
MOTOR VEH.	16	$8,016
APPAREL	5	$2,061
HOME FURN.	9	$6,359
EAT DRINK	25	$16,417
SPECIALTY	36	$12,553
SERVICES	77	$18,437
WHOLESALE	35	$34,057
MISC.	40	$10,601
* TOTAL *	288	$191,013

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1984

WRIGHT	CLARION*		EAGLE GROVE		BELMOND	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					5	$53,011
BLDG. MTL.	8	$11,746	7	$5,649		
GEN. MDSE.						
FOOD						
MOTOR VEH.	12	$9,661	11	$19,213	7	$5,795
APPAREL	5	$4,208	5	$3,629		
HOME FURN.			5	$5,627	7	$9,220
EAT DRINK	14	$13,465	12	$11,154	10	$13,412
SPECIALTY	24	$10,696	18	$8,973	15	$12,533
SERVICES	55	$55,192	42	$83,669	44	$11,225
WHOLESALE	15	$28,256	9	$16,341	14	$28,417
MISC.	27	$60,317	24	$36,469	25	$43,387
* TOTAL *	160	$193,541	133	$190,724	127	$177,000

WRIGHT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$7,215	16	$60,226
BLDG. MTL.	7	$13,158	22	$30,553
GEN. MDSE.				
FOOD				
MOTOR VEH.	14	$11,847	44	$46,516
APPAREL			10	$7,837
HOME FURN.			12	$14,847
EAT DRINK	11	$3,368	47	$41,399
SPECIALTY	32	$7,239	89	$39,441
SERVICES	51	$10,826	192	$160,912
WHOLESALE	26	$29,041	64	$102,055
MISC.	34	$15,644	110	$155,817
* TOTAL *	186	$98,338	606	$659,603
LATE FILERS	2	$901		
* GRAND TOTAL *[(1)]	66,386	$131,640,250		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

(1) State totals are not directly comparable to previous quarters due to exclusion of late filers.

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	45	$852,608	$34,105	.03%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	683	$120,485,473	$4,819,419	3.66%
ELECTRIC AND GAS UTILITIES	619	$602,870,133	$24,114,608	18.32%
WATER AND SANITATION UTILITIES	645	$30,942,770	$1,237,609	.94%
TRANSPORTATION COMPANIES	371	$7,614,192	$304,569	.23%
* GROUP TOTALS *	2,318	$761,912,568	$30,476,205	23.15%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	1,042	$84,893,577	$3,395,337	2.58%
PAINT AND GLASS STORES	238	$8,933,139	$357,291	.27%
HARDWARE STORES	869	$37,974,280	$1,518,607	1.15%
GARDEN SUPPLY STORES	477	$7,190,801	$287,503	.22%
MOBILE HOME DEALERS	61	$288,725	$9,363	.01%
* GROUP TOTALS *	2,687	$139,280,522	$5,568,101	4.23%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	329	$181,283,380	$7,251,330	5.51%
VARIETY STORES	352	$75,587,504	$3,023,449	2.30%
MISCELLANEOUS GENERAL MERCHANDISE STORES	788	$42,378,056	$1,695,068	1.29%
* GROUP TOTALS *	1,469	$299,248,940	$11,969,847	9.09%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,590	$157,489,217	$6,299,516	4.79%
MEAT AND FISH MARKETS	51	$104,891	$4,182	.00%
FRUIT AND VEGETABLE MARKETS	19	$91,773	$3,672	.00%
CONFECTIONERY STORES	127	$1,537,411	$61,440	.05%
DAIRY PRODUCT STORES	78	$879,633	$35,165	.03%
BAKERIES	122	$1,107,423	$44,291	.03%
MISCELLANEOUS FOOD STORES	293	$1,691,518	$67,637	.05%
* GROUP TOTALS *	2,280	$162,901,866	$6,515,903	4.95%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	917	$50,811,824	$2,032,472	1.54%
AUTOMOTIVE PARTS	1,231	$52,282,965	$2,091,157	1.59%
GAS STATIONS	2,996	$83,543,414	$3,341,592	2.54%
RECREATIONAL VEHICLES	571	$11,401,416	$455,993	.35%
* GROUP TOTALS *	5,715	$198,039,619	$7,921,214	6.02%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	229	$14,213,558	$568,515	.43%
WOMEN'S APPAREL STORES	842	$36,868,015	$1,474,527	1.12%
FAMILY AND CHILDREN'S APPAREL STORES	489	$20,081,356	$802,934	.61%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	526	$22,809,996	$912,377	.69%
OTHER APPAREL STORES	325	$7,331,617	$293,148	.22%
* GROUP TOTALS *	2,411	$101,304,542	$4,051,201	3.08%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	757	$48,798,310	$1,952,084	1.48%
HOME FURNISHING STORES	610	$15,693,209	$627,668	.48%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,566	$52,543,227	$2,100,653	1.60%
* GROUP TOTALS *	2,933	$117,034,746	$4,680,405	3.56%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	4,369	$233,432,079	$9,332,010	7.09%
DRINKING PLACES	2,475	$58,685,475	$2,344,707	1.78%
* GROUP TOTALS *	6,844	$292,117,554	$11,676,717	8.87%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	733	$45,387,440	$1,815,153	1.38%
LIQUOR STORES	222	$19,990,421	$799,619	.61%
USED MERCHANDISE STORES	1,865	$9,999,862	$399,968	.30%
SPORTING GOODS STORES	1,592	$14,439,963	$577,520	.44%
BOOKS AND STATIONERY STORES	524	$14,376,832	$574,863	.44%
JEWELRY STORES	612	$19,052,524	$761,939	.58%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,836	$6,644,012	$265,755	.20%
GIFT AND NOVELTY SHOPS	812	$10,739,951	$429,313	.33%
MAIL ORDER STORES	253	$6,439,807	$257,592	.20%
VENDING MACHINES	267	$11,618,457	$464,405	.35%
DIRECT SELLING	1,782	$10,346,161	$413,835	.31%
FUEL AND ICE DEALERS	353	$22,283,247	$891,332	.68%
FLORISTS	651	$10,550,070	$421,968	.32%
OTHER SPECIALTY SHOPS	3,884	$49,624,540	$1,983,979	1.51%
* GROUP TOTALS *	15,386	$251,493,307	$10,057,241	7.64%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	893	$14,659,022	$586,333	.45%
HOTELS AND OTHER LODGING PLACES	769	$44,275,632	$1,770,890	1.35%
LAUNDRY AND CLEANING	1,031	$18,398,608	$735,628	.56%
PHOTOGRAPHIC STUDIOS	693	$6,296,493	$251,747	.19%
BEAUTY SHOPS	4,778	$24,211,730	$968,155	.74%
BARBER SHOPS	1,147	$4,958,903	$198,204	.15%
SHOE REPAIR SHOPS	157	$796,151	$31,851	.02%
FUNERAL HOMES	452	$11,071,138	$442,840	.34%
OTHER PERSONAL SERVICES	570	$3,719,483	$148,604	.11%
BUILDING MAINTENANCE	160	$1,653,222	$66,119	.05%
EMPLOYMENT AGENCIES	65	$1,321,552	$52,860	.04%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,576	$43,500,725	$1,739,927	1.32%
AUTOMOBILE RENTAL AND STORAGE	121	$4,782,442	$191,295	.15%
AUTOMOBILE REPAIR AND SERVICES	4,554	$67,263,354	$2,689,824	2.04%
ELECTRICAL REPAIR	1,063	$13,761,917	$550,315	.42%
WATCH, JEWELRY REPAIR	56	$213,721	$8,548	.01%
FURNITURE REPAIR	673	$2,098,132	$83,914	.06%
MISCELLANEOUS REPAIR	3,307	$36,599,756	$1,463,909	1.11%
MOTION PICTURE THEATRES	202	$7,275,467	$291,016	.22%
AMUSEMENT PARKS AND SERVICES	1,918	$42,073,098	$1,682,453	1.28%
EDUCATION INSTITUTIONS	282	$6,053,716	$242,145	.18%
OTHER SERVICES	1,002	$27,507,871	$1,100,210	.84%
* GROUP TOTALS *	25,669	$382,492,157	$15,296,067	11.62%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	359	$14,037,322	$561,501	.43%
FURNITURE AND HOME FURNISHINGS	39	$930,840	$37,223	.03%
CONSTRUCTION MATERIALS	1,642	$69,086,487	$2,762,381	2.10%
FARM AND CONSTRUCTION MACHINERY	3,087	$216,657,341	$8,665,747	6.58%
MISCELLANEOUS DURABLE GOODS	329	$11,856,415	$474,259	.36%
APPAREL, PIECE GOODS	36	$1,595,527	$63,822	.05%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	274	$6,747,828	$349,904	.27%
MISCELLANEOUS NONDURABLE GOODS	2,781	$90,833,793	$3,633,135	2.76%
* GROUP TOTALS *	8,547	$413,745,553	$16,547,972	12.57%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	622	$4,002,122	$160,075	.12%
MINING	90	$2,400,338	$96,011	.07%
GENERAL CONTRACTORS	1,266	$13,063,040	$522,509	.40%
PLUMBING AND HEATING CONTRACTORS	1,564	$28,821,525	$1,152,823	.88%
PAINTING CONTRACTORS	673	$3,353,629	$134,147	.10%
ELECTRICAL CONTRACTORS	1,185	$20,155,400	$806,220	.61%
CARPENTRY CONTRACTORS	766	$4,486,690	$179,462	.14%
OTHER SPECIAL TRADE CONTRACTORS	1,024	$10,899,180	$435,933	.33%
FOOD MANUFACTURERS	188	$2,424,663	$96,953	.07%
APPAREL AND TEXTILE MANUFACTURERS	40	$1,232,322	$49,291	.04%
FURNITURE, WOOD AND PAPER MANUFACTURERS	216	$5,868,215	$234,726	.18%
PUBLISHERS OF BOOKS AND NEWSPAPERS	211	$2,762,654	$110,500	.08%
COMMERCIAL PRINTERS	606	$23,907,217	$956,255	.73%
NONMETALLIC PRODUCT MANUFACTURERS	283	$8,358,133	$334,327	.25%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	651	$32,869,667	$1,314,785	1.00%
MISCELLANEOUS MANUFACTURERS	161	$3,646,723	$145,869	.11%
TEMPORARY RETAILERS	514	$2,834,641	$113,685	.09%
* GROUP TOTALS *	10,080	$171,086,159	$6,843,571	5.20%
* LATE FILERS *	2	$22,511	$901	.00%
** GRAND TOTAL ** (1)	86,386	$3,291,532,652	$131,640,250	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

(1) State totals are not directly comparable to previous quarters due to exclusion of late filers.

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTY
QUARTER ENDING MARCH, 1984

# COUNTY	UNITS	AMOUNT	# COUNTY	UNITS	AMOUNT
01 ADAIR	412	62,440.05	51 JEFFERSON	697	89,293.11
02 ADAMS	224	30,124.99	52 JOHNSON	3,050	584,261.87
03 ALLAMAKEE	524	80,319.27	53 JONES	843	141,373.73
04 APPANOOSE	647	72,163.36	54 KEOKUK	525	84,492.13
05 AUDUBON	345	59,033.79	55 KOSSUTH	903	163,206.02
06 BENTON	942	138,635.97	56 LEE	1,743	234,297.90
07 BLACK HAWK	5,377	768,999.74	57 LINN	7,089	1,116,421.70
08 BOONE	1,155	172,057.17	58 LOUISA	625	86,933.44
09 BREMER	902	137,113.36	59 LUCAS	421	47,707.68
10 BUCHANAN	879	125,278.66	60 LYON	541	93,681.68
11 BUENA VISTA	898	145,350.13	61 MADISON	548	70,800.33
12 BUTLER	740	107,096.75	62 MAHASKA	1,047	154,628.60
13 CALHOUN	535	86,279.85	63 MARION	1,394	191,176.60
14 CARROLL	929	172,298.80	64 MARSHALL	1,734	259,699.63
15 CASS	769	126,272.46	65 MILLS	556	92,347.88
16 CEDAR	760	138,853.86	66 MITCHELL	493	76,551.91
17 CERRO GORDO	2,024	315,943.33	67 MONONA	548	82,839.11
18 CHEROKEE	702	100,789.05	68 MONROE	344	56,245.04
19 CHICKASAW	663	87,974.21	69 MONTGOMERY	615	101,867.72
20 CLARKE	388	49,986.99	70 MUSCATINE	1,736	226,992.98
21 CLAY	801	141,195.53	71 O'BRIEN	716	124,294.27
22 CLAYTON	866	131,758.51	72 OSCEOLA	323	53,847.52
23 CLINTON	2,266	364,133.74	73 PAGE	749	98,950.00
24 CRAWFORD	893	132,641.21	74 PALO ALTO	461	81,614.24
25 DALLAS	1,345	191,349.50	75 PLYMOUTH	973	179,730.65
26 DAVIS	350	38,396.97	76 POCAHONTAS	393	65,090.68
27 DECATUR	368	45,420.35	77 POLK	14,417	2,516,931.40
28 DELAWARE	741	112,665.37	78 POTTAWATTAMIE	3,500	518,438.95
29 DES MOINES	1,959	281,429.22	79 POWESHIEK	805	128,837.36
30 DICKINSON	690	121,107.94	80 RINGGOLD	249	29,263.14
31 DUBUQUE	3,373	528,926.17	81 SAC	516	87,120.10
32 EMMET	549	91,474.39	82 SCOTT	6,139	1,052,228.27
33 FAYETTE	943	141,961.78	83 SHELBY	552	95,956.97
34 FLOYD	755	116,195.38	84 SIOUX	1,279	209,531.42
35 FRANKLIN	535	94,189.74	85 STORY	2,392	393,972.31
36 FREMONT	443	75,305.03	86 TAMA	750	117,389.93
37 GREENE	580	88,432.35	87 TAYLOR	316	37,594.50
38 GRUNDY	601	110,730.76	88 UNION	536	60,739.67
39 GUTHRIE	503	79,296.24	89 VAN BUREN	344	42,648.20
40 HAMILTON	739	121,684.48	90 WAPELLO	1,864	235,354.18
41 HANCOCK	548	92,867.18	91 WARREN	1,647	220,679.42
42 HARDIN	939	149,697.29	92 WASHINGTON	919	135,324.56
43 HARRISON	787	123,113.31	93 WAYNE	265	34,488.11
44 HENRY	852	123,422.79	94 WEBSTER	1,888	279,162.48
45 HOWARD	415	60,610.45	95 WINNEBAGO	465	76,391.37
46 HUMBOLDT	489	76,418.42	96 WINNESHIEK	850	122,533.86
47 IDA	417	76,506.57	97 WOODBURY	4,095	647,414.03
48 IOWA	667	119,574.55	98 WORTH	347	57,466.64
49 JACKSON	939	118,592.14	99 WRIGHT	700	136,681.39
50 JASPER	1,753	248,115.00	00 MOTOR VEHICLE	8	3,256.45
			TOTALS	120,821	18,971,875.28

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	33	$682,066	$27,283	.20%
ELECTRIC AND GAS UTILITIES	22	$7,246,777	$289,870	2.15%
WATER AND SANITATION UTILITIES	4	$119,348	$4,774	.04%
TRANSPORTATION COMPANIES	50	$6,082,475	$243,298	1.80%
* GROUP TOTALS *	109	$14,130,666	$565,225	4.19%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	114	$2,801,264	$112,051	.83%
PAINT AND GLASS STORES	9	$136,988	$5,479	.04%
HARDWARE STORES	23	$403,524	$16,143	.12%
GARDEN SUPPLY STORES	12	$33,440	$1,337	.01%
MOBILE HOME DEALERS	3	$0	$0	.00%
* GROUP TOTALS *	161	$3,375,216	$135,010	1.00%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	5	$9,228,723	$369,149	2.73%
VARIETY STORES	5	$423,740	$16,949	.13%
MISCELLANEOUS GENERAL MERCHANDISE STORES	5	$97,172	$3,887	.03%
* GROUP TOTALS *	15	$9,749,635	$389,985	2.89%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	10	$77,549	$3,102	.02%
MEAT AND FISH MARKETS	1	$381	$15	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	2	$97	$4	.00%
DAIRY PRODUCT STORES	1	$0	$0	.00%
BAKERIES	0	$0	$0	.00%
MISCELLANEOUS FOOD STORES	8	$34,252	$1,370	.01%
* GROUP TOTALS *	22	$112,279	$4,491	.03%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	13	$437,683	$17,507	.13%
AUTOMOTIVE PARTS	60	$1,108,466	$44,337	.33%
GAS STATIONS	33	$1,468,189	$58,726	.43%
RECREATIONAL VEHICLES	11	$236,256	$9,451	.07%
* GROUP TOTALS *	117	$3,250,594	$130,023	.96%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	3	$16,428	$657	.00%
WOMEN'S APPAREL STORES	15	$216,390	$8,655	.06%
FAMILY AND CHILDREN'S APPAREL STORES	4	$141,073	$5,643	.04%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	16	$541,433	$21,657	.16%
OTHER APPAREL STORES	12	$31,189	$1,247	.01%
* GROUP TOTALS *	50	$946,513	$37,859	.28%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	70	$852,561	$34,101	.25%
HOME FURNISHING STORES	47	$4,172,225	$166,890	1.24%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	100	$3,988,363	$159,531	1.18%
* GROUP TOTALS *	217	$9,013,149	$360,522	2.67%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	20	$215,787	$8,630	.06%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	20	$215,787	$8,630	.06%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	7	$449,450	$17,977	.13%
LIQUOR STORES	1	$151,877	$6,075	.04%
USED MERCHANDISE STORES	17	$318,279	$12,731	.09%
SPORTING GOODS STORES	12	$80,237	$3,210	.02%
BOOKS AND STATIONERY STORES	30	$579,053	$23,163	.17%
JEWELRY STORES	18	$330,183	$13,209	.10%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1964

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	25	$314,964	$12,600	.09%
GIFT AND NOVELTY SHOPS	13	$806,350	$32,254	.24%
MAIL ORDER STORES	26	$3,991,553	$159,664	1.18%
VENDING MACHINES	35	$698,687	$27,950	.21%
DIRECT SELLING	136	$5,306,167	$212,244	1.57%
FUEL AND ICE DEALERS	36	$1,367,767	$54,709	.41%
FLORISTS	2	$0	$0	.00%
OTHER SPECIALTY SHOPS	214	$11,818,238	$472,733	3.50%
* GROUP TOTALS *	572	$26,212,825	$1,048,519	7.76%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	73	$1,438,611	$57,537	.43%
HOTELS AND OTHER LODGING PLACES	7	$21,995	$880	.01%
LAUNDRY AND CLEANING	42	$1,801,535	$72,061	.53%
PHOTOGRAPHIC STUDIOS	35	$304,474	$12,180	.09%
BEAUTY SHOPS	3	$134,249	$5,370	.04%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	1	$1,304	$52	.00%
FUNERAL HOMES	2	$5,108	$204	.00%
OTHER PERSONAL SERVICES	15	$524,506	$21,182	.16%
BUILDING MAINTENANCE	22	$1,126,062	$45,042	.33%
EMPLOYMENT AGENCIES	2	$227	$9	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	635	$39,620,943	$1,584,809	11.74%
AUTOMOBILE RENTAL AND STORAGE	21	$87,891	$3,515	.03%
AUTOMOBILE REPAIR AND SERVICES	26	$2,815,822	$112,634	.83%
ELECTRICAL REPAIR	36	$503,966	$20,159	.15%
WATCH, JEWELRY REPAIR	1	$246	$10	.00%
FURNITURE REPAIR	2	$1,668	$67	.00%
MISCELLANEOUS REPAIR	90	$1,634,097	$65,363	.48%
MOTION PICTURE THEATRES	12	$159,505	$6,379	.05%
AMUSEMENT PARKS AND SERVICES	23	$165,070	$6,601	.05%
EDUCATION INSTITUTIONS	3	$4,294	$172	.00%
OTHER SERVICES	34	$845,150	$33,805	.25%
* GROUP TOTALS *	1,087	$51,201,723	$2,048,031	15.17%
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	57	$1,202,350	$48,093	.36%
FURNITURE AND HOME FURNISHINGS	29	$534,688	$21,386	.16%
CONSTRUCTION MATERIALS	480	$14,115,112	$564,585	4.18%
FARM AND CONSTRUCTION MACHINERY	1,240	$54,034,315	$2,161,356	16.00%
MISCELLANEOUS DURABLE GOODS	92	$2,741,992	$109,677	.81%
APPAREL, PIECE GOODS	17	$404,058	$16,161	.12%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1964

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	70	$1,384,927	$55,392	.41%
MISCELLANEOUS NONDURABLE GOODS	354	$13,703,500	$548,145	4.06%
* GROUP TOTALS *	2,339	$88,120,942	$3,524,795	26.10%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	30	$531,513	$21,260	.16%
MINING	10	$523,420	$20,936	.16%
GENERAL CONTRACTORS	237	$3,233,226	$129,330	.96%
PLUMBING AND HEATING CONTRACTORS	78	$2,057,830	$82,316	.61%
PAINTING CONTRACTORS	14	$26,039	$1,042	.01%
ELECTRICAL CONTRACTORS	60	$1,135,942	$45,437	.34%
CARPENTRY CONTRACTORS	27	$109,546	$4,381	.03%
OTHER SPECIAL TRADE CONTRACTORS	217	$3,876,478	$155,061	1.15%
FOOD MANUFACTURERS	65	$3,626,440	$145,061	1.07%
APPAREL AND TEXTILE MANUFACTURERS	47	$1,073,940	$42,959	.32%
FURNITURE, WOOD AND PAPER MANUFACTURERS	159	$4,849,841	$193,997	1.44%
PUBLISHERS OF BOOKS AND NEWSPAPERS	30	$2,470,007	$98,800	.73%
COMMERCIAL PRINTERS	67	$8,026,768	$321,069	2.38%
NONMETALLIC PRODUCT MANUFACTURERS	323	$14,605,537	$584,224	4.33%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1984

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	939	$68,117,646	$2,724,716	20.18%
MISCELLANEOUS MANUFACTURERS	195	$16,333,551	$653,350	4.84%
TEMPORARY RETAILERS	33	$690,447	$27,617	.20%
* GROUP TOTALS *	2,531	$131,288,173	$5,251,556	38.89%
* LATE FILERS *	0	$0	$0	.00%
** GRAND TOTAL ** (1)	7,240	$337,617,504	$13,504,646	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

(1) State totals are not directly comparable to previous quarters due to exclusion of late filers.

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1984

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	631	$258,365
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	965	$2,646,417
UTILITIES, COMMUNICATION, AND TRANSPORTATION	511	$481,196
VENDORS (WHOLESALE AND RETAIL)	923	$499,832
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	962	$344,365
SERVICES (OTHER THAN PROFESSIONAL)	579	$160,382
MISCELLANEOUS	148	$105,203
** GRAND TOTAL ** (1)	4,719	$4,495,760

(1) State totals are not directly comparable to previous quarters due to exclusion of late filers.

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING MARCH, 1984

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	19	$2,097	JONES	26	$6,554
ADAMS	7	$2,450	KEOKUK	14	$69
ALLAMAKEE	32	$1,946	KOSSUTH	31	$4,647
APPANOOSE	13	$27,159	LEE	86	$264,726
AUDUBON	11	$502	LINN	293	$557,600
BENTON	29	$2,911	LOUISA	17	$906
BLACK HAWK	212	$297,225	LUCAS	11	$14,703
BOONE	35	$4,161	LYON	29	$5,758
BREMER	34	$12,900	MADISON	10	$14,039
BUCHANAN	25	$1,821	MAHASKA	34	$13,257
BUENA VISTA	34	$6,408	MARION	32	$46,962
BUTLER	23	$548	MARSHALL	70	$87,890
CALHOUN	14	$4,112	MILLS	13	$4,631
CARROLL	48	$31,481	MITCHELL	27	$2,078
CASS	34	$13,137	MONONA	22	$1,523
CEDAR	29	$3,353	MONROE	20	$6,092
CERRO GORDO	117	$65,640	MONTGOMERY	34	$21,014
CHEROKEE	16	$5,677	MUSCATINE	64	$165,061
CHICKASAW	24	$16,466	OBRIEN	39	$2,625
CLARKE	6	$806	OSCEOLA	17	$1,505
CLAY	47	$10,803	PAGE	44	$11,149
CLAYTON	29	$11,137	PALO ALTO	20	$1,786
CLINTON	79	$99,359	PLYMOUTH	27	$7,903
CRAWFORD	31	$13,258	POCAHONTAS	25	$6,929
DALLAS	35	$11,079	POLK	571	$955,548
DAVIS	13	$3,123	POTTAWATTAMIE	130	$52,897
DECATUR	7	$478	POWESHIEK	36	$23,620
DELAWARE	24	$6,669	RINGGOLD	8	$334
DES MOINES	91	$77,676	SAC	31	$8,540
DICKINSON	25	$4,716	SCOTT	222	$282,103
DUBUQUE	180	$239,219	SHELBY	37	$7,196
EMMET	27	$12,430	SIOUX	55	$15,046
FAYETTE	30	$6,157	STORY	95	$42,108
FLOYD	37	$31,545	TAMA	25	$8,241
FRANKLIN	27	$3,503	TAYLOR	8	$520
FREMONT	17	$2,564	UNION	18	$8,517
GREENE	19	$3,157	VAN BUREN	11	$2,012
GRUNDY	27	$6,480	WAPELLO	59	$45,313
GUTHRIE	18	$6,459	WARREN	25	$15,244
HAMILTON	43	$27,535	WASHINGTON	34	$5,390
HANCOCK	22	$5,396	WAYNE	16	$2,582
HARDIN	58	$18,154	WEBSTER	71	$35,930
HARRISON	19	$3,336	WINNEBAGO	27	$63,008
HENRY	33	$15,090	WINNESHIEK	30	$19,539
HOWARD	24	$2,928	WOODBURY	167	$115,808
HUMBOLDT	21	$14,861	WORTH	17	$510
IDA	16	$27,256	WRIGHT	31	$10,705
IOWA	22	$52,366			
JACKSON	31	$3,219	OUT OF STATE	2	$771
JASPER	49	$116,946			
JEFFERSON	23	$13,820			
JOHNSON	102	$173,170	GRAND TOTAL	4,719	$4,495,780